



885972

LEGISLATIVE ACTION

| Senate | . | House |
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| Comm: RCS | . | |
| 03/14/2023 | . | |
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The Committee on Finance and Tax (Rodriguez) recommended the following:

Senate Amendment (with title amendment)

Delete everything after the enacting clause
and insert:

Section 1. Section 198.26, Florida Statutes, is amended to
read:

198.26 No discharge of personal representative until tax is
paid.—

(1) No final account of a personal representative shall be
allowed by any court unless and until such account shows, and



11 the judge of said court finds, that the tax imposed by the
12 provisions of this chapter upon the personal representative,
13 which has become payable, has been paid. The certificate of the
14 department of nonliability for the tax or its receipt for the
15 amount of tax therein certified shall be conclusive in such
16 proceedings as to the liability or the payment of the tax to the
17 extent of said certificate. In the case of a nontaxable estate,
18 the court may consider the affidavit prepared pursuant to s.
19 198.32(2) as evidence of the nonliability for tax.

20 (2) Notwithstanding any other provision of this section and
21 applicable to the estate of a decedent who dies after December
22 31, 2004, if, upon the death of the decedent, a state estate tax
23 credit or a generation-skipping transfer credit is not allowable
24 pursuant to the Internal Revenue Code of 1986, as amended, this
25 section shall not apply.

26 Section 2. Subsection (3) is added to section 198.32,
27 Florida Statutes, to read:

28 198.32 Prima facie liability for tax.—

29 (3) Notwithstanding any other provision of this section and
30 applicable to the estate of a decedent who dies after December
31 31, 2004, if, upon the death of the decedent, a state estate tax
32 credit or a generation-skipping transfer credit is not allowable
33 pursuant to the Internal Revenue Code of 1986, as amended:

34 (a) The personal representative of the estate is not
35 required to file an affidavit under subsection (2) in connection
36 with the estate.

37 (b) The estate shall not be subject to a lien under
38 subsection (1).

39 Section 3. This act shall apply to all probate proceedings



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40 commenced on or after July 1, 2023, and to all probate
41 proceedings pending on July 1, 2023, for which an order of final
42 discharge has not been entered.

43 Section 4. This act shall take effect July 1, 2023.

44

45 ===== T I T L E A M E N D M E N T =====

46 And the title is amended as follows:

47 Delete everything before the enacting clause
48 and insert:

49 A bill to be entitled
50 An act relating to the state estate tax; amending s.
51 198.26, F.S.; providing that provisions relating to a
52 condition for the discharge of a personal
53 representative of an estate do not apply under certain
54 circumstances; amending s. 198.32, F.S.; providing
55 that, under certain circumstances, the personal
56 representative of the estate is not required to file a
57 certain affidavit and the estate is not subject to a
58 certain lien; providing applicability; providing an
59 effective date.