

By Senator Rodriguez

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A bill to be entitled
An act relating to the state estate tax; amending s.
198.41, F.S.; providing applicability of ch. 198,
F.S., with respect to certain estates; providing a
directive to the Division of Law Revision; providing
an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 198.41, Florida Statutes, is amended to
read:

198.41 Effectiveness of this chapter; applicability, ~~etc.~~

(1) Except as provided in this section, this chapter shall
remain in force and effect so long as the Government of the
United States retains in full force and effect as a part of the
Revenue Laws of the United States a Federal Estate Tax, and this
chapter shall cease to be operative as and when the Government
of the United States ceases to impose any Estate Tax of the
United States.

(2) This chapter does not apply with respect to the estate
of a decedent who dies after December 31, 2004, if, upon the
death of the decedent, a state death tax credit or state
generation-skipping transfer tax credit is not allowable
pursuant to the provisions of the Internal Revenue Code of 1986,
as amended. This subsection applies to all probate proceedings
commenced on or after the effective date of this act and to all
probate proceedings pending on the effective date of this act
for which an order of final discharge has not been entered.

Section 2. The Division of Law Revision is directed to

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30 replace the phrase "the effective date of this act" wherever it
31 occurs in this act with the date this act becomes a law.

32 Section 3. This act shall take effect upon becoming a law.