

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u>	(Y/N)
ADOPTED AS AMENDED	<u> </u>	(Y/N)
ADOPTED W/O OBJECTION	<u> </u>	(Y/N)
FAILED TO ADOPT	<u> </u>	(Y/N)
WITHDRAWN	<u> </u>	(Y/N)
OTHER	<u> </u>	

1 Committee/Subcommittee hearing bill: Ways & Means Committee
 2 Representative Tant offered the following:

Amendment (with title amendment)

5 Remove everything after the enacting clause and insert:

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

8 198.26 (1) No discharge of personal representative until
 9 tax is paid.—No final account of a personal representative shall
 10 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

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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 provisions of this section
21 and applicable to the estate of a decedent who dies after
22 December 31, 2004, if, upon the death of the decedent, a state
23 estate tax credit or a generation-skipping transfer credit is
24 not allowable pursuant to the Internal Revenue Code of 1986, as
25 amended, this 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 provisions of this section
30 and applicable to the estate of a decedent who dies after
31 December 31, 2004, if, upon the death of the decedent, a state
32 estate tax credit or a generation-skipping transfer credit is
33 not allowable pursuant to the Internal Revenue Code of 1986, as
34 amended:

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

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

40 Section 3. This act shall apply to all probate proceedings
41 commenced on or after July 1, 2023, and to all probate

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42 proceedings pending on July 1, 2023, for which an order of final
43 discharge has not been entered.

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

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

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Remove everything before the enacting clause and insert:

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An act relating to the state estate tax; amending s.

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198.26, F.S.; providing exception for certain estates; amending

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s. 198.32, F.S.; providing exception for certain estates;

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providing applicability; providing an effective date.