

1 A bill to be entitled
 2 An act relating to the state estate tax; amending s.
 3 198.41, F.S.; providing applicability of ch. 198,
 4 F.S., with respect to certain estates; providing a
 5 directive to the Division of Law Revision; providing
 6 an effective date.

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

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

12 198.41 Effectiveness of this chapter; applicability, ~~etc.~~—

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

20 (2) This chapter does not apply with respect to the estate
 21 of a decedent who dies after December 31, 2004, if, upon the
 22 death of the decedent, a state death tax credit or state
 23 generation-skipping transfer tax credit is not allowable
 24 pursuant to the provisions of the Internal Revenue Code of 1986,
 25 as amended. This subsection applies to all probate proceedings

HB 619

2023

26 commenced on or after the effective date of this act and to all
27 probate proceedings pending on the effective date of this act
28 for which an order of final discharge has not been entered.

29 Section 2. The Division of Law Revision is directed to
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.