

By Senator Steube

23-00392-18

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1                   A bill to be entitled  
2           An act relating to the excise tax on documents;  
3           amending s. 201.02, F.S.; providing an exception,  
4           under certain circumstances, from the tax on deeds or  
5           other instruments transferring or conveying homestead  
6           property or interests in homestead property between  
7           spouses; providing applicability; conforming  
8           provisions to changes made by the act; providing an  
9           effective date.

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

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13           Section 1. Subsection (7) of section 201.02, Florida  
14 Statutes, is amended to read:

15           201.02 Tax on deeds and other instruments relating to real  
16 property or interests in real property.—

17           (7) Taxes imposed by this section do not apply to:

18           (a) A deed, transfer, or conveyance between spouses or  
19 former spouses pursuant to an action for dissolution of their  
20 marriage wherein the real property is or was their marital home  
21 or an interest therein. Taxes paid pursuant to this section  
22 shall be refunded in those cases in which a deed, transfer, or  
23 conveyance occurred 1 year before a dissolution of marriage.  
24 This paragraph ~~subsection~~ applies in spite of any consideration  
25 as defined in subsection (1). This paragraph ~~subsection~~ does not  
26 apply to a deed, transfer, or conveyance executed before July 1,  
27 1997.

28           (b) A deed or other instrument that transfers or conveys  
29 homestead property or any interest in homestead property only

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30 between spouses, if the only consideration for the transfer or  
31 conveyance is the amount of a mortgage or other lien encumbering  
32 the homestead property at the time of the transfer or conveyance  
33 and if the transfer or conveyance is recorded within 1 year  
34 after the date of the marriage. This paragraph applies to  
35 transfers or conveyances from one spouse to another, from one  
36 spouse to both spouses, or from both spouses to one spouse.

37 Section 2. This act shall take effect July 1, 2018.