

Senate File 2300

S-5009

1 Amend Senate File 2300 as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <Section 1. Section 558A.1, subsection 5, paragraph c, Code
5 2020, is amended to read as follows:

6 c. A transfer by a fiduciary in the course of the
7 administration of a decedent's estate, guardianship,
8 conservatorship, or trust. This exemption shall not apply
9 to a transfer of real estate in which the fiduciary is a
10 living natural person and was an occupant in possession of the
11 real estate at any time within the twelve consecutive months
12 immediately preceding the date of transfer.

13 Sec. 2. APPLICABILITY. This Act applies to the transfer
14 of real estate as part of the administration of a decedent's
15 estate, guardianship, conservatorship, or trust on or after
16 July 1, 2020.>

17 2. Title page, by striking lines 1 and 2 and inserting
18 <An Act relating to the transfer of real estate as part of
19 the administration of a decedent's estate, guardianship,
20 conservatorship, or trust, and including applicability
21 provisions.>

JAKE CHAPMAN