

Florida Department of Revenue  
Tax Information Publication

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Changes Affecting Documentary Stamp Tax -  
Mergers and Conversions of Business Entities

Effective June 15, 2000, the title to all real estate and other property owned by:

- \* each domestic corporation and other business entity merging under sections 607.1108 and 607.11101, F.S.;
- \* each limited liability corporation and other business entity merging under sections 608.438 and 608.4383, F.S.;
- \* each domestic limited partnership and other business entity merging under sections 620.201 and 620.204, F.S.; and
- \* each partnership, general or limited, merging under sections 620.8905 and 620.8906, F.S., vests in the surviving entity without reversion or impairment. The surviving entity is required to record a certified copy of the articles of merger in any county in which the merging entity holds an interest in the real property. No documentary stamp tax is required, since the property is conveyed by operation of law.

Effective June 15, 2000, s. 620.8904(2), F.S., eliminates the requirement to record a deed when a conversion of a general or limited partnership takes place. No documentary stamp tax is required, since the property is conveyed by operation of law.

**For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require

compliance.

Information and forms are available on our Internet site at  
<http://sun6.dms.state.fl.us/dor/>

To receive forms by mail:

- \* Order multiple copies of forms from our Internet site at <http://sun6.dms.state.fl.us/dor/forms/order>, or
- \* Fax your form request to the DOR Distribution Center at 850-922-2208, or
- \* Call the DOR Distribution Center at 850-488-8422, or
- \* Mail your form request to:

DISTRIBUTION CENTER, FLORIDA DEPARTMENT OF REVENUE, 168A  
BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your FAX machine telephone.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.

For a written response to your questions, write:

TAX INFORMATION SERVICES, FLORIDA DEPARTMENT OF REVENUE,  
1379 BLOUNTSTOWN HWY, TALLAHASSEE FL 32304-2716

Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- \* visit us online at <http://sun6.dms.state.fl.us/dor/>,  
or
- \* call the service center nearest you.

References:

Chapter 201, F.S.

Chapter 2000-298, L.O.F.