



## THE BASIS OF MARRIAGE: FLORIDA COMMUNITY PROPERTY TRUSTS

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In this presentation, entitled “The Basis of Marriage: Florida Community Property Trusts,” Robert L. Lancaster, a Principal in Cummings & Lockwood’s Private Clients Group, discusses the Florida Community Property Trust legislation that was enacted on July 1, 2021 that would allow married couples living in non-community property states to receive a full “stepped-up” income tax basis upon the death of either spouse. (21:11)

