

REVENUE AND TAXATION CODE - RTC

DIVISION 2. OTHER TAXES [6001 - 60709] (*Heading of Division 2 amended by Stats. 1968, Ch. 279.*)

PART 6.7. DOCUMENTARY TRANSFER TAX ACT [11901 - 11935] (*Heading of Part 6.7 amended by Stats. 1968, Ch. 17.*)

CHAPTER 3. Exemptions [11921 - 11930] (*Chapter 3 added by Stats. 1967, Ch. 1332.*)

(a) Any tax imposed pursuant to this part shall not apply with respect to any deed, instrument, or 11927. other writing which purports to transfer, divide, or allocate community, quasi-community, or quasi-marital property assets between spouses for the purpose of effecting a division of community, quasi-community, or quasi-marital property which is required by a judgment decreeing a dissolution of the marriage or legal separation, by a judgment of nullity, or by any other judgment or order rendered pursuant to the Family Code, or by a written agreement between the spouses, executed in contemplation of any such judgment or order, whether or not the written agreement is incorporated as part of any of those judgments or orders.

(b) In order to qualify for the exemption provided in subdivision (a), the deed, instrument, or other writing shall include a written recital, signed by either spouse, stating that the deed, instrument, or other writing is entitled to the exemption.

(Amended by Stats. 1992, Ch. 163, Sec. 133. Effective January 1, 1993. Operative January 1, 1994, by Sec. 161 of Ch. 163.)