

s. 736.0505(3) -

(3) Subject to the provisions of s. 726.105, for purposes of this section, the assets in:

(a) A trust described in s. 2523(e) of the Internal Revenue Code of 1986, as amended, or a trust for which the election described in s. 2523(f) of the Internal Revenue Code of 1986, as amended, has been made; ~~and~~

~~(b)~~ An irrevocable trust not otherwise described in paragraph (a) in which the settlor's spouse is a beneficiary described in s. 736.0103(19)(a); or

(c) Another trust, to the extent that the assets in the other trust are attributable to a trust described in paragraph (a) or (b),

shall, after the death of the settlor's spouse, be deemed to have been contributed by the settlor's spouse and not by the settlor.