

s. 736.0505(3) -

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

3 (a) A trust described in s. 2523(e) of the Internal
4 Revenue Code of 1986, as amended, or a trust for which the
5 election described in s. 2523(f) of the Internal Revenue Code of
6 1986, as amended, has been made; ~~and~~

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

10 (c) Another trust, to the extent that the assets in
11 the other trust are attributable to a trust described in
12 paragraph (a) or (b),
13 shall, after the death of the settlor's spouse, be deemed to
14 have been contributed by the settlor's spouse and not by the
15 settlor.