

Patrick Lannon Discusses Community Property in ActionLine Article

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In an article published in the Summer 2023 issue of *ActionLine*, a publication of The Florida Bar Real Property, Probate & Trust Law Section, Miami partner [Patrick Lannon](#) discusses the Florida Uniform Disposition of Community Property Rights at Death Act and the need for its review and modernization, particularly relevant in the often-overlooked area of marital property rights.

In the article, co-authored by Anthony Guettler, Patrick describes how assets of married Florida residents are subject to what is known as a “separate property” regime. Under the separate property regime, assets earned by a spouse are, in the absence of spousal gifts or a valid marital agreement to the contrary, wholly owned and controlled by the spouse who earns them. Many other states and foreign countries have a different marital property regime, known as community property, which means that income earned during marriage does not belong solely to the earning spouse but instead is owned by the spouses equally.

Patrick and his co-author go on to describe the tax consequences of community property, community property rights in Florida, the Florida Uniform Disposition of Community Property Rights at Death Act (“FUDCPRDA”), and the Uniform Community Property Disposition at Death Act (“UCPDDA”).

To read the full article, please click [here](#) (login required).

About Patrick J. Lannon

[Patrick J. Lannon](#) is a partner with the Miami office of Shutts & Bowen LLP, where he is a member of the Private Client Services Practice Group. Patrick is Florida Bar Board Certified in Wills, Trusts and Estates. Patrick represents high-net-worth individuals both domestic and international with their estate, asset protection, and charitable planning with a focus on integrating family wealth transfer goals with sophisticated business succession, income, and estate tax planning strategies. He also assists personal representatives, trustees, and beneficiaries with estate and trust administration and advises fiduciaries and beneficiaries in contested or potentially contested trust and estate matters.

Professionals

Patrick J. Lannon



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