

## CHAPTER 221

## INHERITANCE TAX

## H. F. 230

AN ACT relating to uniformity of time limits in the inheritance and estate tax laws.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred fifty point thirty-five (450.35),  
2 Code 1975, is amended to read as follows:

3 **450.35 Cancellation of lien.** If upon the hearing of objections to  
4 the appraisement the court finds that the property is not subject to the  
5 tax, the court shall upon expiration of time for appeal, when no ap-  
6 peal has been taken, order the clerk to enter upon the lien book a can-  
7 cellation of any claim or lien for taxes. If at the end of ~~twenty forty-~~  
8 *five* days from the filing of the appraisement with the clerk, no objec-  
9 tions are filed, the appraisement shall stand approved.

1 SEC. 2. Section four hundred fifty-one point six (451.6), Code 1975,  
2 is amended to read as follows:

3 **451.6 Payment of tax.** The tax imposed by this chapter shall be  
4 paid by the executor to the department of revenue within ~~eighteen fif-~~  
5 *teen* months from the date of the death of such decedent, or in case  
6 such decedent died more than ~~eighteen fifteen~~ months prior to April  
7 12, 1929, then within six months after the effective date hereof.

Approved April 22, 1975

## CHAPTER 222

## INHERITANCE TAX

## S. F. 418

AN ACT relating to payment and final returns of inheritance tax.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section four hundred fifty point fifty-three (450.53),  
2 Code 1975, is amended to read as follows:

3 **450.53 Duty of executor to pay tax.** It is hereby made the duty  
4 of all ~~executors, administrators, trustees, fiduciaries except guardians~~  
5 *and conservators* or other persons charged with the management or  
6 settlement of any estate ~~subject to the tax provided for in or trust~~  
7 *from which a tax is due under this chapter, to collect file a final in-*  
8 *heritance tax return with a copy of any federal estate tax return*  
9 *and other documents required by the director which may reasonably*  
10 *tend to prove the amount of tax due, and pay to the department of*  
11 *revenue the amount of the tax due from any devisee, grantee, donee,*  
12 *heir, or beneficiary of the decedent, except in cases where payment of*  
13 *the tax is deferred until the determination of a prior estate, in which*  
14 *cases the department of revenue shall collect the same owner of the fu-*  
15 *ture interest shall file a supplemental final inheritance tax return*  
16 *and pay to the department of revenue the tax due. The final inheri-*  
17 *heritance tax returns shall be in the form prescribed by the director.*

Approved April 28, 1975