

CHAPTER 146
PROBATE INVENTORY

S. F. 52

AN ACT relating to the inventory and reports to be made by the personal representative as required by the provisions of the probate code.

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

Section 1. Section six hundred thirty-three point three hundred sixty-one (633.361), Code 1977, is amended by striking subsection fourteen (14) and inserting in lieu thereof the following:

14. In estates of decedents dying on or after January 1, 1977, a statement as to whether or not there is any property not therein inventoried required to be reported for federal estate and gift tax purposes, and specifically,

a. The amount of gifts made after September 8, 1976, and prior to January 1, 1977, and the amount of specific gift tax exemption taken; and

b. The amount of gifts exceeding three thousand dollars per donee made after December 31, 1976, and more than three years prior to the date of death, and the amount of unified credit claimed; and

c. The amount of gifts made within the three years prior to the date of death and the amount of unified credit claimed.

Sec. 2. Section six hundred thirty-three point four hundred seventy-seven (633.477), subsection ten (10), Code 1977, is amended to read as follows:

10. A statement as to whether or not all statutory requirements pertaining to taxes have been complied with and a statement as to whether the federal estate tax due has been paid and whether a lien continues to exist for any deferred federal estate tax.

Sec. 3. This Act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Quad-City Times, a newspaper published in Davenport, Iowa, and in the Fort Dodge Messenger, a newspaper published in Fort Dodge, Iowa.

Approved April 21, 1977

I hereby certify that the foregoing Act, Senate File 52, was published in the Quad-City Times, Davenport, Iowa on April 27, 1977, and in the Fort Dodge Messenger, Fort Dodge, Iowa on April 26, 1977

MELVIN D. SYNHORST, *Secretary of State*

**AMENDMENTS TO THE
IOWA CRIMINAL CODE
(EFFECTIVE JANUARY 1, 1978)**