

## **451.2 Additional tax.**

An amount equal to the federal estate tax credit for state death taxes as allowed in the Internal Revenue Code is imposed upon every transfer of the net estate of every decedent, being a resident of, or owning property in this state.

1. Where decedent is a resident of Iowa and all property is located in Iowa, or is subject to the jurisdiction of the courts of Iowa, an amount equal to the total credit as allowed under federal statute shall be paid to the state of Iowa. Where decedent is a nonresident or where property is located outside the state of Iowa and not subject to jurisdiction of Iowa courts, the tax shall be prorated on the basis that the Iowa property bears to the total gross estate for federal tax purposes.

2. The total tax or the Iowa share of said tax shall be credited with the amount of any inheritance tax due the state of Iowa as provided in chapter 450.

[C31, 35, § 7397-c2; C39, § **7397.02**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 451.2]

88 Acts, ch 1028, § 43