

451.6 Payment of tax.

The tax imposed by this chapter shall be paid by the personal representative to the department of revenue on or before the last day of the ninth month after the death of the decedent.

[C31, 35, § 7397-c6; C39, § **7397.06**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 451.6]

86 Acts, ch 1241, § 47; 2003 Acts, ch 145, §286