450.5 Liability for tax.

Any person becoming beneficially entitled to any property or interest in property by any method of transfer as specified in this chapter, and all personal representatives and referees of estates or transfers taxable under this chapter, are respectively liable for all taxes to be paid by them respectively.

[C97, § 1467; S13, § 1481-a; C24, 27, 31, 35, 39, § **7309;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 450.5]

83 Acts, ch 177, § 4, 38