

451.1 Definitions.

When used in this chapter:

1. The term "*federal estate tax*" means the tax imposed by the provisions of said federal estate tax Act referred to in subsection 2 of this section.
2. The term "*Federal Estate Tax Act*" means Title III of chapter 27 of the Acts of the Sixty-ninth Congress of the United States, first session, appearing in 44 Statutes at Large, chapter 27, or any amendments thereof.
3. The term "*gross estate*" means the gross estate as determined under the provisions of section 451.3.
4. "*Internal Revenue Code*" means the same as defined in section 422.3.
5. The term "*Iowa estate tax*" means the tax imposed by this chapter.
6. The term "*month*" means a calendar month.
7. The term "*net estate*" means the net estate as determined under the provisions of section 451.3.
8. The term "*personal representative*" means the executor of the will or administrator of the estate of the decedent, or if there is no such executor or administrator appointed, qualified and acting, then any person in actual or constructive possession of any property included in the gross estate of the decedent.

[C31, 35, § 7397-c1; C39, § **7397.01**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 451.1]

84 Acts, ch 1305, § 40; 88 Acts, ch 1028, § 42