

451.13 Invalidation.

This chapter shall become void and of no effect in respect to the estates of persons who die after the effective date of the repeal of the federal estate tax Act, or of the provisions thereof providing for a credit of the taxes paid to the several states of the United States not exceeding eighty percent of the tax imposed by said federal estate tax Act, or after such federal estate tax Act, or the eighty percent credit provision thereof, may be declared, by the supreme court of the United States, to be void by reason of any contravention of the Constitution of the United States.

[C31, 35, § 7397-c13; C39, § **7397.13**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 451.13]