

## **450B.1 Definitions.**

As used in this chapter, unless the context otherwise requires:

1. "*Internal Revenue Code*" means the same as defined in section 422.3.
2. "*Qualified real property*", "*qualified use*", "*cessation of qualified use*", and "*qualified heir*" mean the same as defined in section 2032A of the Internal Revenue Code.
3. "*Taxpayer*" means a qualified heir liable for the inheritance tax imposed under chapter 450 on qualified real property.
4. For purposes of subsection 1, the Internal Revenue Code shall be interpreted to include the provisions of Pub. L. No. 98-4.

[81 Acts, ch 147, § 12]

83 Acts, ch 179, § 18, 23; 84 Acts, ch 1305, § 39; 88 Acts, ch 1028, §39