

451.11 Effect of disallowance.

If any claim for credit or refund or any part thereof, shall be finally determined adversely to such personal representative, for any reason other than lack of diligence or other failure of duty on the personal representative's part, the amount so denied or disallowed, or so much thereof as shall have been paid to the department of revenue under the provisions of this chapter, shall, upon a claim duly filed with, and proper showing made to, the director of revenue, be refunded by the department of revenue to such personal representative, and shall inure to the benefit of such estate.

[C31, 35, § 7397-c11; C39, § **7397.11**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 451.11]

2003 Acts, ch 145, §286