

#### **451.4 Tax on net estate.**

The tax hereby imposed shall be upon the transfer of:

1. The total net estate of every decedent dying after April 12, 1929.
2. The net personal estate of every decedent dying after the twenty-sixth day of February, 1926, whose estate shall be open and pending in the courts of this state, or subject to the jurisdiction of such courts, at the effective date of this chapter, or whose estate shall or may become subject to administration in, or to the jurisdiction of, the courts of this state after the effective date of this chapter.

[C31, 35, § 7397-c4; C39, § **7397.04**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 451.4]