

**450A.4 Payment of the tax.**

The tax imposed by this chapter shall be paid on or before the last day of the ninth month after the death of the individual whose death is the event causing the generation skipping transfer which is eligible for the credit for state taxes paid under section 2604 of the Internal Revenue Code.

[C79, 81, §450A.4]

87 Acts, 1st Ex, ch 1, §20

Referred to in §450A.11