

450B.7 Other inheritance tax laws applicable.

All the provisions of chapter 450 with respect to the payment, collection and administration of the inheritance tax imposed under that chapter, including the confidentiality of the tax return, are applicable to the provisions of this chapter to the extent consistent. The director of revenue shall adopt and promulgate all rules necessary for the enforcement and administration of this chapter.

[81 Acts, ch 147, §18]

92 Acts, 2nd Ex, ch 1001, §247; 2003 Acts, ch 145, §286