

**451.13 Contingent implementation — applicability.**

1. This chapter shall be implemented as of the date on which a provision of the Internal Revenue Code providing for a credit against federal estate taxes owed for the amount of state inheritance and estate taxes paid, pursuant to chapter 450 and this chapter, is applicable.

2. This chapter applies to the estates of persons dying on or after the implementation date specified in subsection 1.

2010 Acts, ch 1138, §43

Referred to in §451.1, 451.4