

**450.10 Rate of tax.**

The property or any interest therein or income therefrom, subject to the provisions of [this chapter](#), shall be taxed as herein provided:

1. When the property or any interest in property, or income from property, taxable under the provisions of [this chapter](#), passes to the brother or sister, son-in-law, or daughter-in-law, the rate of tax imposed on the individual share so passing shall be as follows:

- a. Five percent on any amount up to twelve thousand five hundred dollars.
- b. Six percent on any amount in excess of twelve thousand five hundred dollars and up to twenty-five thousand dollars.
- c. Seven percent on any amount in excess of twenty-five thousand dollars and up to seventy-five thousand dollars.
- d. Eight percent on any amount in excess of seventy-five thousand dollars and up to one hundred thousand dollars.
- e. Nine percent on any amount in excess of one hundred thousand dollars and up to one hundred fifty thousand dollars.
- f. Ten percent on all sums in excess of one hundred fifty thousand dollars.

2. When the property or interest in property or income from property, taxable under [this chapter](#), passes to a person not included in [subsections 1 and 6](#), the rate of tax imposed on the individual share so passing shall be as follows:

- a. Ten percent on any amount up to fifty thousand dollars.
- b. Twelve percent on any amount in excess of fifty thousand dollars and up to one hundred thousand dollars.
- c. Fifteen percent on all sums in excess of one hundred thousand dollars.

3. When the property or any interest in property or income from property, taxable under the provisions of [this chapter](#), passes in any manner to societies, institutions or associations incorporated or organized under the laws of any other state, territory, province or country than this state, for charitable, educational or religious purposes, or to cemetery associations, including humane societies not organized under the laws of this state, or to resident trustees for uses without this state, the rate of tax imposed shall be ten percent on the entire amount so passing.

4. When the property or any interest in property or income from property, taxable under [this chapter](#), passes to any firm, corporation, or society organized for profit, including fraternal and social organizations which do not qualify for exemption under sections 170(c) and 2055 of the Internal Revenue Code, the rate of tax imposed shall be fifteen percent on the entire amount so passing.

5. When the property or any interest in property, or income from property, taxable under [this chapter](#), passes to any person included under [subsection 1](#), there shall be credited to the tax imposed on the individual share so passing an amount equal to the tax imposed in this state on the decedent on any property, real, personal or mixed, or the proportionate share thereof on property passing to the person taxed hereunder, which can be identified as having been received by the decedent as a share in the estate of any person who died within two years prior to the death of the decedent, or which can be identified as having been acquired by the decedent in exchange for property so received. The credit shall not be applicable to taxes on property of the decedent which was not acquired from the prior estate.

6. Property, interest in property, or income passing to the surviving spouse, and parents, grandparents, great-grandparents, and other lineal ascendants, children including legally adopted children and biological children entitled to inherit under the laws of this state, stepchildren, and grandchildren, great-grandchildren, and other lineal descendants, is not taxable under [this section](#).

[C97, §1467; S13, §1481-a; C24, 27, 31, 35, 39, §7313; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.10; [81 Acts, ch 147, §4](#)]

[91 Acts, ch 159, §25 – 27](#); [94 Acts, ch 1046, §11](#); [97 Acts, ch 1, §3 – 8](#); [2001 Acts, ch 116, §24, 28](#); [2011 Acts, ch 34, §101](#)