

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](#)