1 , §450B.1

450B.1 Definitions.

As used in this chapter, unless the context otherwise requires:

- 1. "Internal Revenue Code" means the same as defined in section 422.3.
- 2. "Qualified real property", "qualified use", "cessation of qualified use", and "qualified heir" mean the same as defined in section 2032A of the Internal Revenue Code.
- 3. "*Taxpayer*" means a qualified heir liable for the inheritance tax imposed under chapter 450 on qualified real property.
- 4. For purposes of subsection 1, the Internal Revenue Code shall be interpreted to include the provisions of Pub. L. No. 98-4.

[81 Acts, ch 147, §12]

83 Acts, ch 179, §18, 23; 84 Acts, ch 1305, §39; 88 Acts, ch 1028, §39