

**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](#)