

450B.8 Tax repealed.

Effective January 1, 2025, [this chapter](#) shall not apply to property of estates of decedents dying on or after January 1, 2025. The qualified use inheritance tax shall not be imposed under [this chapter](#) in the event the decedent dies on or after January 1, 2025, and, to this extent, [this chapter](#) is repealed.

[2021 Acts, ch 177, §13, 15, 16](#)

Section applies retroactively to the estates of decedents dying on or after January 1, 2021; 2021 Acts, ch 177, §16