

**450.2 Taxable estates and property.**

The following estates and property and any interest in or income from any of the following estates and property, which pass from the decedent owner in any manner described in [this chapter](#), are subject to tax as provided in [this chapter](#):

1. Real estate and tangible personal property located in this state regardless of whether the decedent was a resident of this state at death.

2. Intangible personal property owned by a decedent domiciled in this state.

[C97, §1467; S13, §1481-a; C24, 27, 31, 35, 39, §7306; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.2]

[2003 Acts, ch 95, §2, 24](#)