

**450.54 Sale to pay tax.**

Personal representatives or the director of revenue may sell as much of the property of the decedent as will enable them to pay the tax, in the same manner as provided by law for the sale of that property for the payment of debts of testators or intestates.

[S13, §1481-a17; C24, 27, 31, 35, 39, §7359; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.54]

[83 Acts, ch 177, §22, 38; 2003 Acts, ch 145, §286](#)