

**450.93 Unknown heirs.**

1. For a decedent dying before January 1, 2021, whenever the heirs or persons entitled to any estate or any interest therein are unknown or their place of residence cannot with reasonable certainty be ascertained, a tax of five percent shall be paid to the department of revenue upon all such estates or interests, subject to refund as provided herein in other cases; provided, however, that if it be afterwards determined that any estate or interest passes to aliens, there shall be paid within sixty days after such determination and before delivery of such estate or property, an amount equal to the difference between five percent, the amount paid, and the amount which such person should pay under the provisions of [this chapter](#).

2. *a.* For a decedent dying on or after January 1, 2021, but before January 1, 2022, the tax imposed in [subsection 1](#) shall be reduced by twenty percent, and rounded to the nearest one-hundredth of one percent.

*b.* For a decedent dying on or after January 1, 2022, but before January 1, 2023, the tax imposed in [subsection 1](#) shall be reduced by forty percent, and rounded to the nearest one-hundredth of one percent.

*c.* For a decedent dying on or after January 1, 2023, but before January 1, 2024, the tax imposed in [subsection 1](#) shall be reduced by sixty percent, and rounded to the nearest one-hundredth of one percent.

*d.* For a decedent dying on or after January 1, 2024, but before January 1, 2025, the tax imposed in [subsection 1](#) shall be reduced by eighty percent, and rounded to the nearest one-hundredth of one percent.

3. For a decedent dying on or after January 1, 2025, the tax in [subsection 1](#) shall not be imposed.

[S13, §1481-a42; C24, 27, 31, 35, 39, §7395; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.93]

[2003 Acts, ch 145, §286](#); [2022 Acts, ch 1061, §55, 56](#)

2022 amendment applies retroactively to January 1, 2021; 2022 Acts, ch 1061, §56