

450.5 Liability for tax.

Any person becoming beneficially entitled to any property or interest in property by any method of transfer as specified in [this chapter](#), and all personal representatives and referees of estates or transfers taxable under [this chapter](#), are respectively liable for all taxes to be paid by them respectively.

[C97, §1467; S13, §1481-a; C24, 27, 31, 35, 39, §7309; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.5]

[83 Acts, ch 177, §4, 38](#)

Referred to in [§450.94](#)