

**450.6 Accrual of tax — maturity — extension of time.**

The tax imposed by [this chapter](#) accrues at the death of the decedent owner, and shall be paid to the department of revenue on or before the last day of the ninth month after the death of the decedent owner except if otherwise provided in [this chapter](#). If in the opinion of the director of revenue additional time should be granted for payment to avoid hardship, the director may extend the period to a date not exceeding ten years from the last day of the month in which the death of the decedent occurred. In the case of an extension the tax bears interest at the rate in effect under [section 421.7](#) from the expiration of the last day of the ninth month after the decedent's death. Interest shall be computed on a monthly basis with a fraction of a month counted as a full month.

[S13, §1481-a; C24, 27, 31, 35, 39, §7310; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.6; 81 Acts, ch 131, §15, ch 147, §2, 20]

84 Acts, ch 1240, §2; 2003 Acts, ch 145, §286; 2019 Acts, ch 24, §104; 2024 Acts, ch 1169, §32

Referred to in §450.53

Penalty and interest on delinquent taxes, §450.63