

**450.61 Bequests to personal representatives.**

If a decedent appoints one or more personal representatives and, in lieu of their allowance or commission, makes a bequest or devise of property to them which would otherwise be liable to tax, or appoints them residuary legatees, and the bequests, devises, or residuary legacies exceed the statutory fees as compensation for their services, the excess is liable to tax.

[S13, §1481-a21; C24, 27, 31, 35, 39, §7366; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.61]

[83 Acts, ch 177, §26, 38](#)