

**450.8 Transfers and trusts.**

If the decedent makes transfer of, or creates a trust with respect to, property passing under [section 450.3, subsection 2](#), or intended to take effect after death, except in the case of a bona fide sale for a fair consideration in money or money's worth, and if the tax in respect to the transfer is not paid when due, the transferee or trustee is personally liable for the tax, and the property, to the extent of the decedent's interest in the property at the time of death, is subject to a lien for the payment of the tax.

[C97, §1467; S13, §1481-a; C24, 27, 31, 35, 39, §7312; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.8]

[84 Acts, ch 1240, §4](#)