

**450.90 Property in this state belonging to foreign estate.**

When property, real or personal, within this state belongs to a foreign estate and the foreign estate passes in part exempt from the tax imposed by [this chapter](#) and in part subject to the tax and there is not a specific devise of the property within this state to exempt persons or if it is within the authority or discretion of the foreign personal representative administering the estate to dispose of the property not specifically devised to exempt persons in the payment of liabilities owing by the decedent at the time of death, or in the satisfaction of legacies, devises, or trusts given to direct or collateral legatees or devisees or in payment of the distributive shares of any direct and collateral heirs, then the property within the jurisdiction of this state belonging to the foreign estate is subject to the tax imposed by [this chapter](#), and the tax due shall be assessed as provided in [section 450.12, subsection 2](#), relating to the deduction of the proportionate share of liabilities. However, if the value of the property so situated exceeds the total amount of the estate passing to other persons than those exempt from the tax imposed by [this chapter](#), the excess is not subject to tax.

[S13, §1481-a40; C24, 27, 31, 35, 39, §7393; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.90]

[83 Acts, ch 177, §33, 38](#)