

TITLE X
INHERITANCE TAX
 CHAPTER 900
 INHERITANCE TAX

[Prior to 12/17/86, Revenue Department[730]]
 [Prior to 11/2/22, see Revenue Department[701] Ch 86]

Chapter rescission date pursuant to Iowa Code section 17A.7: 7/2/30

701—900.1(450,450B) Administration.

900.1(1) *State inheritance tax.* For deaths occurring on or after January 1, 2025, no state inheritance tax is imposed. For deaths occurring before January 1, 2025, the administrative rules in effect for the year of the death of the decedent contain more information.

900.1(2) *Estate tax.* For deaths occurring on or after January 1, 2005, no estate tax is imposed. For deaths occurring before January 1, 2005, the administrative rules in effect for the year of the death of the decedent contain more information.

900.1(3) *Generation-skipping transfer tax.* For deaths occurring on or after January 1, 2005, no generation-skipping transfer tax is imposed. For deaths occurring before January 1, 2005, the administrative rules in effect for the year of the death of the decedent contain more information.

900.1(4) *Other applicable federal or state law.* Nothing in this chapter shall be construed to affect the provisions of any other federal or state law applicable to a decedent or a decedent's estate.

This rule is intended to implement Iowa Code sections 450.98 and 450B.8 and 2014 Iowa Acts, House File 2435, section 25.

[ARC 9326C, IAB 5/28/25, effective 7/2/25]

- [Filed 4/10/81, Notice 3/4/81—published 4/29/81, effective 6/3/81]
- [Filed 12/31/81, Notice 11/25/81—published 1/20/82, effective 2/24/82]
- [Filed 5/7/82, Notice 3/31/82—published 5/26/82, effective 6/30/82]
- [Filed 9/23/82, Notice 8/18/82—published 10/13/82, effective 11/17/82]
- [Filed 1/14/83, Notice 10/27/82—published 2/2/83, effective 3/9/83]
- [Filed 12/16/83, Notice 11/9/83—published 1/4/84, effective 2/8/84]
- [Filed 10/19/84, Notice 9/12/84—published 11/7/84, effective 12/12/84]
- [Filed 12/28/84, Notice 11/21/84—published 1/16/85, effective 2/20/85]
- [Filed 1/10/85, Notice 12/5/84—published 1/30/85, effective 3/6/85]
- [Filed 8/23/85, Notice 7/17/85—published 9/11/85, effective 10/16/85]
- [Filed 8/22/86, Notice 7/16/86—published 9/10/86, effective 10/15/86]
- [Filed 9/5/86, Notice 7/30/86—published 9/24/86, effective 10/29/86]
- [Filed emergency 11/14/86—published 12/17/86, effective 11/14/86]
- [Filed 2/19/88, Notice 1/13/88—published 3/9/88, effective 4/13/88]
- [Filed 9/29/89, Notice 8/23/89—published 10/18/89, effective 11/22/89]
- [Filed 8/16/90, Notice 7/11/90—published 9/5/90, effective 10/10/90]
- [Filed 1/4/91, Notice 11/28/90—published 1/23/91, effective 2/27/91]
- [Filed 10/11/91, Notice 9/4/91—published 10/30/91, effective 12/4/91]
- [Filed 10/9/92, Notice 9/2/92—published 10/28/92, effective 12/2/92]
- [Filed 9/24/93, Notice 8/18/93—published 10/13/93, effective 11/17/93]
- [Filed 11/18/94, Notice 10/12/94—published 12/7/94, effective 1/11/95]
- [Filed 5/5/95, Notice 3/29/95—published 5/24/95, effective 6/28/95]
- [Filed 2/7/97, Notice 1/1/97—published 2/26/97, effective 4/2/97]
- [Filed 5/16/97, Notice 4/9/97—published 6/4/97, effective 7/9/97]
- [Filed 8/6/97, Notice 7/2/97—published 8/27/97, effective 10/1/97]
- [Filed 12/12/97, Notice 11/5/97—published 12/31/97, effective 2/4/98]
- [Filed 6/22/99, Notice 5/5/99—published 7/14/99, effective 8/18/99]

[Filed 9/17/99, Notice 8/11/99—published 10/6/99, effective 11/10/99]
[Filed 12/10/99, Notice 11/3/99—published 12/29/99, effective 2/2/00]
[Filed 10/26/01, Notice 9/19/01—published 11/14/01, effective 12/19/01]
[Filed 1/18/02, Notice 12/12/01—published 2/6/02, effective 3/13/02]
[Filed 3/26/04, Notice 2/18/04—published 4/14/04, effective 5/19/04]
[Filed 7/28/06, Notice 6/21/06—published 8/16/06, effective 9/20/06]
[Filed 10/19/06, Notice 8/30/06—published 11/8/06, effective 12/13/06]
[Filed 12/17/08, Notice 11/5/08—published 1/14/09, effective 2/18/09]◊
[Filed ARC 7761B (Notice ARC 7632B, IAB 3/11/09), IAB 5/6/09, effective 6/10/09]
[Filed ARC 0251C (Notice ARC 0145C, IAB 5/30/12), IAB 8/8/12, effective 9/12/12]
[Filed ARC 1137C (Notice ARC 1002C, IAB 9/4/13), IAB 10/30/13, effective 12/4/13]
[Filed ARC 1545C (Notice ARC 1469C, IAB 5/28/14), IAB 7/23/14, effective 8/27/14]
[Filed ARC 2633C (Notice ARC 2546C, IAB 5/25/16), IAB 7/20/16, effective 8/24/16]
[Filed ARC 2691C (Notice ARC 2617C, IAB 7/6/16), IAB 8/31/16, effective 10/5/16]
[Filed ARC 4310C (Notice ARC 4177C, IAB 12/19/18), IAB 2/13/19, effective 3/20/19]
[Editorial change: IAC Supplement 11/2/22]
[Editorial change: IAC Supplement 10/18/23]
[Filed ARC 7192C (Notice ARC 7101C, IAB 10/18/23), IAB 12/13/23, effective 1/17/24]
[Filed ARC 9326C (Notice ARC 9072C, IAB 4/2/25), IAB 5/28/25, effective 7/2/25]

◊ Two or more ARCs