

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]