IAC Ch 86, p.1

**701—86.15(450) Applicability.** Any references made within Chapter 86 of these rules to Iowa Code chapter 451, Iowa Estate Tax; and to Chapter 87 of these rules, Iowa Estate Tax; are applicable only for deaths that occurred prior to July 1, 2008.

This rule is intended to implement 2008 Iowa Acts, Senate File 2350, section 37.