

January 12, 1970

SENATE FILE 1023

Passed on File

Referred 1-14, Pass 1-20
House 1-21, Pass 2-10

By GLENN

Passed House, Date...*1-21-70*..... Passed Senate, Date...*2-27-70*.....

Vote: Ayes*57*..... Nays*0*..... Vote: Ayes*100*..... Nays*0*.....

Approved.....*3-4-70*.....

A BILL FOR

- 1 An Act relating to estates exempt from inheritance tax.
- 2 *Be It Enacted by the General Assembly of the State of Iowa:*
- 3 Section 1. Section four hundred fifty point forty-two
- 4 (450.42), Code 1966, as amended by chapter four hundred (400),
- 5 section eighty-nine (89), Acts of the Sixty-second General
- 6 Assembly, is hereby further amended as follows:
- 7 1. By inserting in line one (1) after the word "court" the
- 8 words "or clerk".
- 9 2. By inserting in line six (6) after the word "court" the
- 10 words "or clerk".

EXPLANATION

This bill will expedite the settlement of small estates where no inheritance tax is due, by permitting the clerk to allow an application for relief from appraisement under certain conditions.