

450.2 Taxable estates and property.

The following estates and property and any interest in or income from any of the following estates and property, which pass from the decedent owner in any manner described in [this chapter](#), are subject to tax as provided in [this chapter](#):

1. Real estate and tangible personal property located in this state regardless of whether the decedent was a resident of this state at death.

2. Intangible personal property owned by a decedent domiciled in this state.

[C97, §1467; S13, §1481-a; C24, 27, 31, 35, 39, §7306; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.2]

[2003 Acts, ch 95, §2, 24](#)