

450.9 Individual exemptions.

In computing the tax on the net estate, the entire amount of property, interest in property, and income passing to the surviving spouse, lineal ascendants, lineal descendants, and stepchildren and their lineal descendants are exempt from tax. “*Lineal descendants*” includes descendants by adoption.

[C31, 35, §7312-d1; C39, §7312.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.9; [81 Acts, ch 147, §3, 19](#)]

[91 Acts, ch 159, §23, 24](#); [94 Acts, ch 1046, §10](#); [97 Acts, ch 1, §2, 8](#); [2015 Acts, ch 125, §2, 5, 6](#)

Referred to in [§450.22](#), [450.53](#)

2015 amendment by 2015 Acts, ch 125, §2, takes effect July 1, 2016, and applies to estates of decedents dying on or after that date; [2015 Acts, ch 125, §5, 6](#)