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TITLE 30

State Taxes

Income, Inheritance and Estate Taxes

CHAPTER 15. Estate Tax [Repealed].

§ 1501. Definitions relating to this chapter [For application of this section, see 81 Del. Laws, c. 52, § 2] [Repealed].

[71 Del. Laws, c. 353, § 18 \(https://legis.delaware.gov/SessionLaws?volume=71&chapter=353\)](#); [77 Del. Laws, c. 85, § 1 \(https://legis.delaware.gov/SessionLaws?volume=77&chapter=85\)](#); [79 Del. Laws, c. 11, § 1 \(https://legis.delaware.gov/SessionLaws?volume=79&chapter=11\)](#); [79 Del. Laws, c. 162, § 1 \(https://legis.delaware.gov/SessionLaws?volume=79&chapter=162\)](#); [repealed by 81 Del. Laws, c. 52, § 1, effective Jan. 1, 2018. \(https://legis.delaware.gov/SessionLaws?volume=81&chapter=52\)](#);

§ 1502. Tax on transfers of resident estates [For application of this section, see 81 Del. Laws, c. 52, § 2] [Repealed].

[71 Del. Laws, c. 353, § 19 \(https://legis.delaware.gov/SessionLaws?volume=71&chapter=353\)](#); [77 Del. Laws, c. 85, §§ 2, 3 \(https://legis.delaware.gov/SessionLaws?volume=77&chapter=85\)](#); [79 Del. Laws, c. 11, § 1 \(https://legis.delaware.gov/SessionLaws?volume=79&chapter=11\)](#); [79 Del. Laws, c. 162, § 1 \(https://legis.delaware.gov/SessionLaws?volume=79&chapter=162\)](#); [repealed by 81 Del. Laws, c. 52, § 1, effective Jan. 1, 2018. \(https://legis.delaware.gov/SessionLaws?volume=81&chapter=52\)](#);

§ 1503. Credit for taxes paid to another state; limitation [For application of this section, see 81 Del. Laws, c. 52, § 2] [Repealed].

[71 Del. Laws, c. 353, § 20 \(https://legis.delaware.gov/SessionLaws?volume=71&chapter=353\)](#); [72 Del. Laws, c. 104, § 6 \(https://legis.delaware.gov/SessionLaws?volume=72&chapter=104\)](#); [79 Del. Laws, c. 162, § 1 \(https://legis.delaware.gov/SessionLaws?volume=79&chapter=162\)](#); [repealed by 81 Del. Laws, c. 52, § 1, effective Jan. 1, 2018. \(https://legis.delaware.gov/SessionLaws?volume=81&chapter=52\)](#);

§ 1504. Tax on transfers of nonresident estates [For application of this section, see 81 Del. Laws, c. 52, § 2] [Repealed].

[71 Del. Laws, c. 353, § 21 \(https://legis.delaware.gov/SessionLaws?volume=71&chapter=353\)](#); [77 Del. Laws, c. 85, § 4 \(https://legis.delaware.gov/SessionLaws?volume=77&chapter=85\)](#); [79 Del. Laws, c. 11, § 1 \(https://legis.delaware.gov/SessionLaws?volume=79&chapter=11\)](#); [79 Del. Laws, c. 162, § 1 \(https://legis.delaware.gov/SessionLaws?volume=79&chapter=162\)](#); [repealed by 81 Del. Laws, c. 52, § 1, effective Jan. 1, 2018. \(https://legis.delaware.gov/SessionLaws?volume=81&chapter=52\)](#);

§ 1505. Returns; time to file return and pay tax [For application of this section, see 81 Del. Laws, c. 52, § 2] [Repealed].

71 Del. Laws, c. 353, § 22 (<https://legis.delaware.gov/SessionLaws?volume=71&chapter=353>); 75 Del. Laws, c. 198, § 1 (<https://legis.delaware.gov/SessionLaws?volume=75&chapter=198>); 77 Del. Laws, c. 85, § 5 (<https://legis.delaware.gov/SessionLaws?volume=77&chapter=85>); 79 Del. Laws, c. 11, § 1 (<https://legis.delaware.gov/SessionLaws?volume=79&chapter=11>); 79 Del. Laws, c. 162, § 1 (<https://legis.delaware.gov/SessionLaws?volume=79&chapter=162>); repealed by 81 Del. Laws, c. 52, § 1, effective Jan. 1, 2018. (<https://legis.delaware.gov/SessionLaws?volume=81&chapter=52>);

§ 1506. Collection and payment of tax out of estate; liability of the personal representative [For application of this section, see 81 Del. Laws, c. 52, § 2] [Repealed].

71 Del. Laws, c. 353, § 23 (<https://legis.delaware.gov/SessionLaws?volume=71&chapter=353>); 70 Del. Laws, c. 186, § 1 (<https://legis.delaware.gov/SessionLaws?volume=70&chapter=186>); repealed by 81 Del. Laws, c. 52, § 1, effective Jan. 1, 2018. (<https://legis.delaware.gov/SessionLaws?volume=81&chapter=52>);

§ 1507. Assessment of tax; special lien for estate taxes [For application of this section, see 81 Del. Laws, c. 52, § 2] [Repealed].

71 Del. Laws, c. 353, § 25 (<https://legis.delaware.gov/SessionLaws?volume=71&chapter=353>); 75 Del. Laws, c. 198, § 2 (<https://legis.delaware.gov/SessionLaws?volume=75&chapter=198>); 77 Del. Laws, c. 85, § 6 (<https://legis.delaware.gov/SessionLaws?volume=77&chapter=85>); 79 Del. Laws, c. 11, § 1 (<https://legis.delaware.gov/SessionLaws?volume=79&chapter=11>); 79 Del. Laws, c. 162, § 1 (<https://legis.delaware.gov/SessionLaws?volume=79&chapter=162>); repealed by 81 Del. Laws, c. 52, § 1, effective Jan. 1, 2018. (<https://legis.delaware.gov/SessionLaws?volume=81&chapter=52>);

§ 1508. Final settlement of executor's or administrator's accounts [Repealed].

Repealed by 71 Del. Laws, c. 353, § 24, effective Jan. 1, 1999.

§§ 1509, 1510. Refund of taxes erroneously paid; procedure and administration [Repealed].

Repealed by 68 Del. Laws, c. 187, § 11, effective Aug. 9, 1991.

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