Title X TAXATION AND REVENUE

Chapter 145

< > • Effective - 01 Jan 1981, see footnote

145.011. Tax imposed on transfer of decedent's estate equal to maximum credit allowed by federal law. — A tax is imposed on the transfer of every decedent's estate which consists in whole or in part of property having a tax situs within the state of Missouri. The Missouri estate tax shall be the maximum credit for state death taxes allowed by Internal Revenue Code Section 2011 but not less than the maximum credit for state death taxes allowable to the estate of a decedent against the federal estate tax by Section 2011 or any other provision of the laws of the United States.

(L. 1980 S.B. 539)

Effective 1-1-81

---- end of effective 01 Jan 1981 ----

use this link to bookmark section 145.011

Click here for the Reorganization Act of 1974 - or - Concurrent Resolutions Having Force & Effect of Law

In accordance with Section 3.090, the language of statutory sections enacted during a legislative session are updated and available on this website on the effective date of such enacted statutory section.

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