CHAPTER 571

INTERSTATE COMPROMISE

§3981. Short title

This chapter may be cited as the "Uniform Act on Interstate Compromise of Death Taxes".

§3982. State defined

As used in this chapter, the word "state" means any state, territory or possession of the United States and the District of Columbia.

§3983. Interpretation of provisions

This chapter shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

§3984. Filing of compromise agreement; interest or penalty for nonpayment

When the State Tax Assessor claims that a decedent was domiciled in this State at the time of his death and the taxing authorities of another state or states make a like claim on behalf of their state or states, the State Tax Assessor may, with the approval of the Attorney General, make a written agreement of compromise with the other taxing authorities and the personal representative that a certain sum shall be accepted in full satisfaction of any and all death taxes imposed by this State, including any interest or penalties to the date of filing the agreement. The agreement shall fix the amount to be accepted by the other states in full satisfaction of death taxes. The personal representative may make that agreement. Either the State Tax Assessor or the personal representative shall file the agreement or a duplicate with the authority that would be empowered to assess death taxes for this State if there had been no agreement, and thereupon the tax shall be deemed conclusively fixed as therein provided. Unless the tax is paid within 30 days after filing the agreement, interest shall thereafter accrue upon the amount fixed in the agreement, but the time between the decedent's death and the filing shall not be included in computing the interest. [PL 1983, c. 480, Pt. A, §62 (AMD).]

SECTION HISTORY

PL 1983, c. 480, §A62 (AMD).

§3985. Effective date

This chapter shall apply to estates of decedents dying before or after August 6, 1949.

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