

**450.57 Tax deducted from legacy or collected.**

Every personal representative or referee having in charge or trust any property of an estate subject to tax which is made payable by the personal representative or referee, shall deduct the tax from the property or shall collect the tax from the legatee or person entitled to the property and pay the tax to the department of revenue, and the personal representative or referee shall not deliver any specific legacy or property subject to tax to any person until the personal representative or referee has collected the tax.

[S13, §1481-a18; C24, 27, 31, 35, 39, §7362; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.57]

[83 Acts, ch 177, §24, 38; 2003 Acts, ch 145, §286](#)