

TITLE 73
GENERAL CODE PROVISIONS

CHAPTER 3
CONSTRUCTION OF FORMULA CLAUSES

73-301. CONSTRUCTION OF FORMULA CLAUSES. Marital deduction formula clauses in wills executed prior to January 1, 1977, by persons who are residents of this state at the time of death shall be deemed to refer to the increased marital deduction allowed by the Internal Revenue Code of the United States, section 2056(c), as amended by the Tax Reform Act of 1976 (HR 10612).

[73-301, added 1978, ch. 358, sec. 2, p. 942.]