

**75-2-203 Composition of the augmented estate.**

Subject to Section 75-2-208 which provides for exclusions, valuation, and overlapping application, the value of the augmented estate, to the extent provided in Sections 75-2-204, 75-2-205, 75-2-206, and 75-2-207, consists of the sum of the values of all property, whether real or personal, movable or immovable, tangible or intangible, wherever situated, that constitute the decedent's net probate estate, the decedent's nonprobate transfers to others, the decedent's nonprobate transfers to the surviving spouse, and the surviving spouse's property and nonprobate transfers to others.

Repealed and Re-enacted by Chapter 39, 1998 General Session