

**59-11-102 Definitions.**

As used in this chapter:

- (1) "Decedent" means a deceased natural person.
- (2) "Federal credit" means the maximum amount of the credit for state death taxes allowed by Section 2011 in respect to a decedent's taxable estate.
- (3) "Gross estate" means "gross estate" as defined in Section 2031, Internal Revenue Code.
- (4) "Nonresident" means a decedent who was domiciled outside of this state at the time of death.
- (5) "Other state" means any state in the United States other than this state, the District of Columbia, or any possession or territory of the United States.
- (6) "Person" includes any natural person, corporation, association, partnership, joint venture, syndicate, estate, trust, or other entity under which business or other activities may be conducted.
- (7) "Personal representative" means the executor, administrator, or trustee of a decedent's estate, or, if there is no executor, administrator, or trustee appointed, qualified, and acting within this state, then any person in actual or constructive possession of any property of the decedent.
- (8) "Resident" means a decedent who was domiciled in this state at the time of death.
- (9) "Section 2011" means "Section 2011," Internal Revenue Code.
- (10) "Taxable estate" means "taxable estate" as defined in Section 2051, Internal Revenue Code.
- (11) "Transfer" means "transfer" as described in Section 2001, Internal Revenue Code.

Amended by Chapter 218, 2010 General Session