

59-11-111 Personal representative -- Payment of tax -- Sale of property -- Liability.

- (1) The personal representative has the duty to pay the tax, together with applicable interest and penalties, imposed on property under this chapter. The personal representative may sell so much of the property regardless of whether any portion of the property is included in a specific bequest or devise, as is necessary to pay the proportionate amount of the tax due under this chapter, together with applicable interest and penalties, and the fees and expenses of the sale, unless the legatee or devisee pays the personal representative the proportionate part of the tax due.
- (2) Any personal representative who distributes any portion of the property without first paying the tax imposed by this chapter on that property, including applicable interest and penalties, or having another make the payment, is personally liable for the tax, including applicable interest and penalties, to the extent of the value of that portion of the property that is, or has come into, the possession of that personal representative.

Renumbered and Amended by Chapter 2, 1987 General Session