

59-11-112 Personal representative -- Final account -- Approval by commission.

No final account of a personal representative in any probate proceeding who is required to file a federal estate tax return may be allowed and approved by the court before whom the proceeding is pending unless it is shown by evidence satisfactory to the commission, and the court finds, that the tax imposed on the property by this chapter, including applicable interest and penalties, has been paid in full or that no tax is due.

Renumbered and Amended by Chapter 2, 1987 General Session