

59-11-115 Effective date of chapter.

This chapter applies to all transfers of property where the decedent died on January 1, 1977, or later. The provisions of former Title 59, Chapter 12, Sales and Use Tax Act, apply to all transfers of property or estates where the decedent died prior to January 1, 1977.

Renumbered and Amended by Chapter 2, 1987 General Session