

**75-2-611 Direction to pay taxes in will.**

A general direction in a will to pay all taxes imposed as a result of a testator's death or similar language shall not be construed to include taxes imposed on a "generation skipping transfer" under Section 2601 of the Internal Revenue Code of 1986 (or any successor or amended section of similar content) unless the testator shall express an intention that these taxes be paid out of his estate by reference to the generation skipping tax or otherwise.

Repealed and Re-enacted by Chapter 39, 1998 General Session