

75-6-202 Direction to pay taxes in trust or other dispositive instrument.

A general direction in a trust or other dispositive instrument to pay all taxes imposed as a result of a decedent'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 1954 (or any successor or amended section of similar content) unless the trustor of the trust or creator of the other dispositive instrument shall express an intention that these taxes be paid out of the property which is subject to the trust or other dispositive instrument by reference to the generation skipping tax or otherwise.

Enacted by Chapter 226, 1983 General Session