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### Amending 138-3-16 (2), Colorado Revised Statutes 1963, Concerning Inheritance Tax Deductions

Colorado General Assembly

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## CHAPTER 345

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TAXATION II — SPECIFIC TAXESINHERITANCE AND SUCCESSION TAX

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House Bill No. 1312. By Representatives Black and Byerly.

## A N A C T

AMENDING 138-3-16 (2), COLORADO REVISED STATUTES 1963,  
CONCERNING INHERITANCE TAX DEDUCTIONS.

*Be it enacted by the General Assembly of the State of Colorado:*

Section 1. 138-3-16 (2), Colorado Revised Statutes 1963, is amended to read:

138-3-16. Deductions allowed. (2) In the case of a transfer other than by will or intestate laws, deductions shall be allowed to the extent that payments are payable out of the property transferred, which would have constituted deductions if the same property had been transferred by will or intestate laws; EXCEPT THAT IN THE CASE OF A TRANSFER OF JOINT TENANCY PROPERTY, DEDUCTIONS SHALL BE ALLOWED AS IF THE PROPERTY HAD BEEN TRANSFERRED BY WILL OR INTESTATE LAWS.

Section 2. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: May 26, 1971

*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*