

**291.43 AGREEMENTS AS TO DEATH TAX.**

In any case in which an election is made and not rejected the commissioner of revenue of this state may enter into a written agreement with the other taxing officials involved and with the executors to accept a certain sum in full payment of any death taxes, together with interest and penalties, that may be due this state, provided this agreement fixes the amount to be paid the other states involved in the dispute.

**History:** *1951 c 247 s 3; 1973 c 582 s 3*