

**524.2-1104 TAX-QUALIFIED DISCLAIMER.**

Notwithstanding any other provision of this chapter, other than section 524.2-1106, if, as a result of a disclaimer or transfer, the disclaimed or transferred interest is treated pursuant to the provisions of section 2518 of the Internal Revenue Code of 1986, as defined in section 291.005, subdivision 1, clause (3), as never having been transferred to the disclaimant, then the disclaimer or transfer is effective as a disclaimer under sections 524.2-1101 to 524.2-1116.

**History:** 2009 c 67 s 4; 2012 c 143 art 4 s 2