

DEPARTMENT OF REVENUE

Tax 5 105

Chapter Tax 5

GIFT TAXATION

History: 1-2-56; r. and recr. Register, September, 1964, No. 105, eff. 10-1-64; am. Register, June, 1975, No. 234, eff. 7-1-75; am. Register, July, 1982, No. 319, eff. 8-1-82; r. Register, November, 1993, No. 455, eff. 12-1-93.