

**140.230 Deduction of taxes from interest less than fee -- From legacy charged on real property.**

- (1) When any interest in property less than an estate in fee is devised or bequeathed to one or more beneficiaries with remainder to others, and the interest of one or more beneficiaries is subject to any of the taxes levied by this chapter, the personal representative shall deduct the tax upon such taxable interests from the whole property thus devised or bequeathed. Whenever property other than money is so devised or bequeathed he may, unless the taxes upon all the taxable interests are paid by the beneficiaries when due, be authorized to sell the property or such portion thereof as may be necessary, as provided in KRS 140.220, and having deducted the unpaid taxes on the taxable interests from the proceeds of the sale, he shall account for the balance in lieu of the property sold, as in other cases.
- (2) If a legacy subject to the tax is charged upon or payable out of real property, the heir or devisee, before paying the legacy, shall deduct the tax therefrom and pay it to the personal representative or trustee. The payment of this tax shall be enforced in the same manner as the payment of a tax on a direct legacy could be enforced.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4281a-48, 4281a-49.