

AMENDMENTS TO LB468
(Amendments to AM1430)

Introduced by Bostar, 29.

1 1. Strike the original sections and all amendments thereto and
2 insert the following new sections:

3 **Section 1.** Section 77-2004, Revised Statutes Cumulative Supplement,
4 2024, is amended to read:

5 77-2004 (1) In the case of a father, mother, grandfather,
6 grandmother, brother, sister, son, daughter, child or children legally
7 adopted as such in conformity with the laws of the state where adopted,
8 any lineal descendant, any lineal descendant legally adopted as such in
9 conformity with the laws of the state where adopted, any person to whom
10 the deceased for not less than ten years prior to death stood in the
11 acknowledged relation of a parent, or the spouse or surviving spouse of
12 any such persons, the rate of tax shall be:

13 (a) For decedents dying prior to January 1, 2023, one percent of the
14 clear market value of the property received by each person in excess of
15 forty thousand dollars; ~~and~~

16 (b) For decedents dying on or after January 1, 2023, and prior to
17 January 1, 2027, one percent of the clear market value of the property
18 received by each person in excess of one hundred thousand dollars; ~~-~~

19 (c) For decedents dying on or after January 1, 2027, and prior to
20 January 1, 2028, 0.98% of the clear market value of the property received
21 by each person in excess of one hundred thousand dollars;

22 (d) For decedents dying on or after January 1, 2028, and prior to
23 January 1, 2029, 0.96% of the clear market value of the property received
24 by each person in excess of one hundred thousand dollars;

25 (e) For decedents dying on or after January 1, 2029, and prior to
26 January 1, 2030, 0.94% of the clear market value of the property received

1 by each person in excess of one hundred thousand dollars;

2 (f) For decedents dying on or after January 1, 2030, and prior to
3 January 1, 2031, 0.92% of the clear market value of the property received
4 by each person in excess of one hundred thousand dollars;

5 (g) For decedents dying on or after January 1, 2031, and prior to
6 January 1, 2032, 0.9% of the clear market value of the property received
7 by each person in excess of one hundred thousand dollars;

8 (h) For decedents dying on or after January 1, 2032, and prior to
9 January 1, 2033, 0.88% of the clear market value of the property received
10 by each person in excess of one hundred thousand dollars;

11 (i) For decedents dying on or after January 1, 2033, and prior to
12 January 1, 2034, 0.86% of the clear market value of the property received
13 by each person in excess of one hundred thousand dollars;

14 (j) For decedents dying on or after January 1, 2034, and prior to
15 January 1, 2035, 0.84% of the clear market value of the property received
16 by each person in excess of one hundred thousand dollars;

17 (k) For decedents dying on or after January 1, 2035, and prior to
18 January 1, 2036, 0.82% of the clear market value of the property received
19 by each person in excess of one hundred thousand dollars;

20 (l) For decedents dying on or after January 1, 2036, and prior to
21 January 1, 2037, 0.8% of the clear market value of the property received
22 by each person in excess of one hundred thousand dollars;

23 (m) For decedents dying on or after January 1, 2037, and prior to
24 January 1, 2038, 0.78% of the clear market value of the property received
25 by each person in excess of one hundred thousand dollars;

26 (n) For decedents dying on or after January 1, 2038, and prior to
27 January 1, 2039, 0.76% of the clear market value of the property received
28 by each person in excess of one hundred thousand dollars;

29 (o) For decedents dying on or after January 1, 2039, and prior to
30 January 1, 2040, 0.74% of the clear market value of the property received
31 by each person in excess of one hundred thousand dollars;

1 (p) For decedents dying on or after January 1, 2040, and prior to
2 January 1, 2041, 0.72% of the clear market value of the property received
3 by each person in excess of one hundred thousand dollars;

4 (q) For decedents dying on or after January 1, 2041, and prior to
5 January 1, 2042, 0.7% of the clear market value of the property received
6 by each person in excess of one hundred thousand dollars;

7 (r) For decedents dying on or after January 1, 2042, and prior to
8 January 1, 2043, 0.68% of the clear market value of the property received
9 by each person in excess of one hundred thousand dollars;

10 (s) For decedents dying on or after January 1, 2043, and prior to
11 January 1, 2044, 0.66% of the clear market value of the property received
12 by each person in excess of one hundred thousand dollars;

13 (t) For decedents dying on or after January 1, 2044, and prior to
14 January 1, 2045, 0.64% of the clear market value of the property received
15 by each person in excess of one hundred thousand dollars;

16 (u) For decedents dying on or after January 1, 2045, and prior to
17 January 1, 2046, 0.62% of the clear market value of the property received
18 by each person in excess of one hundred thousand dollars;

19 (v) For decedents dying on or after January 1, 2046, and prior to
20 January 1, 2047, 0.6% of the clear market value of the property received
21 by each person in excess of one hundred thousand dollars;

22 (w) For decedents dying on or after January 1, 2047, and prior to
23 January 1, 2048, 0.58% of the clear market value of the property received
24 by each person in excess of one hundred thousand dollars;

25 (x) For decedents dying on or after January 1, 2048, and prior to
26 January 1, 2049, 0.56% of the clear market value of the property received
27 by each person in excess of one hundred thousand dollars;

28 (y) For decedents dying on or after January 1, 2049, and prior to
29 January 1, 2050, 0.54% of the clear market value of the property received
30 by each person in excess of one hundred thousand dollars;

31 (z) For decedents dying on or after January 1, 2050, and prior to

1 January 1, 2051, 0.52% of the clear market value of the property received
2 by each person in excess of one hundred thousand dollars;

3 (aa) For decedents dying on or after January 1, 2051, and prior to
4 January 1, 2052, 0.5% of the clear market value of the property received
5 by each person in excess of one hundred thousand dollars;

6 (bb) For decedents dying on or after January 1, 2052, and prior to
7 January 1, 2053, 0.48% of the clear market value of the property received
8 by each person in excess of one hundred thousand dollars;

9 (cc) For decedents dying on or after January 1, 2053, and prior to
10 January 1, 2054, 0.46% of the clear market value of the property received
11 by each person in excess of one hundred thousand dollars;

12 (dd) For decedents dying on or after January 1, 2054, and prior to
13 January 1, 2055, 0.44% of the clear market value of the property received
14 by each person in excess of one hundred thousand dollars;

15 (ee) For decedents dying on or after January 1, 2055, and prior to
16 January 1, 2056, 0.42% of the clear market value of the property received
17 by each person in excess of one hundred thousand dollars;

18 (ff) For decedents dying on or after January 1, 2056, and prior to
19 January 1, 2057, 0.4% of the clear market value of the property received
20 by each person in excess of one hundred thousand dollars;

21 (gg) For decedents dying on or after January 1, 2057, and prior to
22 January 1, 2058, 0.38% of the clear market value of the property received
23 by each person in excess of one hundred thousand dollars;

24 (hh) For decedents dying on or after January 1, 2058, and prior to
25 January 1, 2059, 0.36% of the clear market value of the property received
26 by each person in excess of one hundred thousand dollars;

27 (ii) For decedents dying on or after January 1, 2059, and prior to
28 January 1, 2060, 0.34% of the clear market value of the property received
29 by each person in excess of one hundred thousand dollars;

30 (jj) For decedents dying on or after January 1, 2060, and prior to
31 January 1, 2061, 0.32% of the clear market value of the property received

1 by each person in excess of one hundred thousand dollars;

2 (kk) For decedents dying on or after January 1, 2061, and prior to
3 January 1, 2062, 0.3% of the clear market value of the property received
4 by each person in excess of one hundred thousand dollars;

5 (ll) For decedents dying on or after January 1, 2062, and prior to
6 January 1, 2063, 0.28% of the clear market value of the property received
7 by each person in excess of one hundred thousand dollars;

8 (mm) For decedents dying on or after January 1, 2063, and prior to
9 January 1, 2064, 0.26% of the clear market value of the property received
10 by each person in excess of one hundred thousand dollars;

11 (nn) For decedents dying on or after January 1, 2064, and prior to
12 January 1, 2065, 0.24% of the clear market value of the property received
13 by each person in excess of one hundred thousand dollars;

14 (oo) For decedents dying on or after January 1, 2065, and prior to
15 January 1, 2066, 0.22% of the clear market value of the property received
16 by each person in excess of one hundred thousand dollars;

17 (pp) For decedents dying on or after January 1, 2066, and prior to
18 January 1, 2067, 0.2% of the clear market value of the property received
19 by each person in excess of one hundred thousand dollars;

20 (qq) For decedents dying on or after January 1, 2067, and prior to
21 January 1, 2068, 0.18% of the clear market value of the property received
22 by each person in excess of one hundred thousand dollars;

23 (rr) For decedents dying on or after January 1, 2068, and prior to
24 January 1, 2069, 0.16% of the clear market value of the property received
25 by each person in excess of one hundred thousand dollars;

26 (ss) For decedents dying on or after January 1, 2069, and prior to
27 January 1, 2070, 0.14% of the clear market value of the property received
28 by each person in excess of one hundred thousand dollars;

29 (tt) For decedents dying on or after January 1, 2070, and prior to
30 January 1, 2071, 0.12% of the clear market value of the property received
31 by each person in excess of one hundred thousand dollars;

1 (uu) For decedents dying on or after January 1, 2071, and prior to
2 January 1, 2072, 0.1% of the clear market value of the property received
3 by each person in excess of one hundred thousand dollars;

4 (vv) For decedents dying on or after January 1, 2072, and prior to
5 January 1, 2073, 0.08% of the clear market value of the property received
6 by each person in excess of one hundred thousand dollars;

7 (ww) For decedents dying on or after January 1, 2073, and prior to
8 January 1, 2074, 0.06% of the clear market value of the property received
9 by each person in excess of one hundred thousand dollars;

10 (xx) For decedents dying on or after January 1, 2074, and prior to
11 January 1, 2075, 0.04% of the clear market value of the property received
12 by each person in excess of one hundred thousand dollars;

13 (yy) For decedents dying on or after January 1, 2075, and prior to
14 January 1, 2076, 0.02% of the clear market value of the property received
15 by each person in excess of one hundred thousand dollars; and

16 (zz) For decedents dying on or after January 1, 2076, 0%.

17 (2) Any interest in property, including any interest acquired in the
18 manner set forth in section 77-2002, which may be valued at a sum less
19 than or equal to the applicable exempt amount under subsection (1) of
20 this section shall not be subject to tax. In addition the homestead
21 allowance, exempt property, and family maintenance allowance shall not be
22 subject to tax. Interests passing to the surviving spouse by will, in the
23 manner set forth in section 77-2002, or in any other manner shall not be
24 subject to tax. Any interest passing to a person described in subsection
25 (1) of this section who is under twenty-two years of age shall not be
26 subject to tax.

27 **Sec. 2.** Section 77-2005, Revised Statutes Cumulative Supplement,
28 2024, is amended to read:

29 77-2005 (1) In the case of an uncle, aunt, niece, or nephew related
30 to the deceased by blood or legal adoption, or other lineal descendant of
31 the same, or the spouse or surviving spouse of any of such persons, the

1 rate of tax shall be:

2 (a) For decedents dying prior to January 1, 2023, thirteen percent
3 of the clear market value of the property received by each person in
4 excess of fifteen thousand dollars; ~~and~~

5 (b) For decedents dying on or after January 1, 2023, and prior to
6 January 1, 2027, eleven percent of the clear market value of the property
7 received by each person in excess of forty thousand dollars; ~~-~~

8 (c) For decedents dying on or after January 1, 2027, and prior to
9 January 1, 2028, 10.78% of the clear market value of the property
10 received by each person in excess of forty thousand dollars;

11 (d) For decedents dying on or after January 1, 2028, and prior to
12 January 1, 2029, 10.56% of the clear market value of the property
13 received by each person in excess of forty thousand dollars;

14 (e) For decedents dying on or after January 1, 2029, and prior to
15 January 1, 2030, 10.34% of the clear market value of the property
16 received by each person in excess of forty thousand dollars;

17 (f) For decedents dying on or after January 1, 2030, and prior to
18 January 1, 2031, 10.12% of the clear market value of the property
19 received by each person in excess of forty thousand dollars;

20 (g) For decedents dying on or after January 1, 2031, and prior to
21 January 1, 2032, 9.9% of the clear market value of the property received
22 by each person in excess of forty thousand dollars;

23 (h) For decedents dying on or after January 1, 2032, and prior to
24 January 1, 2033, 9.68% of the clear market value of the property received
25 by each person in excess of forty thousand dollars;

26 (i) For decedents dying on or after January 1, 2033, and prior to
27 January 1, 2034, 9.46% of the clear market value of the property received
28 by each person in excess of forty thousand dollars;

29 (j) For decedents dying on or after January 1, 2034, and prior to
30 January 1, 2035, 9.24% of the clear market value of the property received
31 by each person in excess of forty thousand dollars;

1 (k) For decedents dying on or after January 1, 2035, and prior to
2 January 1, 2036, 9.02% of the clear market value of the property received
3 by each person in excess of forty thousand dollars;

4 (l) For decedents dying on or after January 1, 2036, and prior to
5 January 1, 2037, 8.8% of the clear market value of the property received
6 by each person in excess of forty thousand dollars;

7 (m) For decedents dying on or after January 1, 2037, and prior to
8 January 1, 2038, 8.58% of the clear market value of the property received
9 by each person in excess of forty thousand dollars;

10 (n) For decedents dying on or after January 1, 2038, and prior to
11 January 1, 2039, 8.36% of the clear market value of the property received
12 by each person in excess of forty thousand dollars;

13 (o) For decedents dying on or after January 1, 2039, and prior to
14 January 1, 2040, 8.14% of the clear market value of the property received
15 by each person in excess of forty thousand dollars;

16 (p) For decedents dying on or after January 1, 2040, and prior to
17 January 1, 2041, 7.92% of the clear market value of the property received
18 by each person in excess of forty thousand dollars;

19 (q) For decedents dying on or after January 1, 2041, and prior to
20 January 1, 2042, 7.7% of the clear market value of the property received
21 by each person in excess of forty thousand dollars;

22 (r) For decedents dying on or after January 1, 2042, and prior to
23 January 1, 2043, 7.48% of the clear market value of the property received
24 by each person in excess of forty thousand dollars;

25 (s) For decedents dying on or after January 1, 2043, and prior to
26 January 1, 2044, 7.26% of the clear market value of the property received
27 by each person in excess of forty thousand dollars;

28 (t) For decedents dying on or after January 1, 2044, and prior to
29 January 1, 2045, 7.04% of the clear market value of the property received
30 by each person in excess of forty thousand dollars;

31 (u) For decedents dying on or after January 1, 2045, and prior to

1 January 1, 2046, 6.82% of the clear market value of the property received
2 by each person in excess of forty thousand dollars;

3 (v) For decedents dying on or after January 1, 2046, and prior to
4 January 1, 2047, 6.6% of the clear market value of the property received
5 by each person in excess of forty thousand dollars;

6 (w) For decedents dying on or after January 1, 2047, and prior to
7 January 1, 2048, 6.38% of the clear market value of the property received
8 by each person in excess of forty thousand dollars;

9 (x) For decedents dying on or after January 1, 2048, and prior to
10 January 1, 2049, 6.16% of the clear market value of the property received
11 by each person in excess of forty thousand dollars;

12 (y) For decedents dying on or after January 1, 2049, and prior to
13 January 1, 2050, 5.94% of the clear market value of the property received
14 by each person in excess of forty thousand dollars;

15 (z) For decedents dying on or after January 1, 2050, and prior to
16 January 1, 2051, 5.72% of the clear market value of the property received
17 by each person in excess of forty thousand dollars;

18 (aa) For decedents dying on or after January 1, 2051, and prior to
19 January 1, 2052, 5.5% of the clear market value of the property received
20 by each person in excess of forty thousand dollars;

21 (bb) For decedents dying on or after January 1, 2052, and prior to
22 January 1, 2053, 5.28% of the clear market value of the property received
23 by each person in excess of forty thousand dollars;

24 (cc) For decedents dying on or after January 1, 2053, and prior to
25 January 1, 2054, 5.06% of the clear market value of the property received
26 by each person in excess of forty thousand dollars;

27 (dd) For decedents dying on or after January 1, 2054, and prior to
28 January 1, 2055, 4.84% of the clear market value of the property received
29 by each person in excess of forty thousand dollars;

30 (ee) For decedents dying on or after January 1, 2055, and prior to
31 January 1, 2056, 4.62% of the clear market value of the property received

1 by each person in excess of forty thousand dollars;

2 (ff) For decedents dying on or after January 1, 2056, and prior to
3 January 1, 2057, 4.4% of the clear market value of the property received
4 by each person in excess of forty thousand dollars;

5 (gg) For decedents dying on or after January 1, 2057, and prior to
6 January 1, 2058, 4.18% of the clear market value of the property received
7 by each person in excess of forty thousand dollars;

8 (hh) For decedents dying on or after January 1, 2058, and prior to
9 January 1, 2059, 3.96% of the clear market value of the property received
10 by each person in excess of forty thousand dollars;

11 (ii) For decedents dying on or after January 1, 2059, and prior to
12 January 1, 2060, 3.74% of the clear market value of the property received
13 by each person in excess of forty thousand dollars;

14 (jj) For decedents dying on or after January 1, 2060, and prior to
15 January 1, 2061, 3.52% of the clear market value of the property received
16 by each person in excess of forty thousand dollars;

17 (kk) For decedents dying on or after January 1, 2061, and prior to
18 January 1, 2062, 3.3% of the clear market value of the property received
19 by each person in excess of forty thousand dollars;

20 (ll) For decedents dying on or after January 1, 2062, and prior to
21 January 1, 2063, 3.08% of the clear market value of the property received
22 by each person in excess of forty thousand dollars;

23 (mm) For decedents dying on or after January 1, 2063, and prior to
24 January 1, 2064, 2.86% of the clear market value of the property received
25 by each person in excess of forty thousand dollars;

26 (nn) For decedents dying on or after January 1, 2064, and prior to
27 January 1, 2065, 2.64% of the clear market value of the property received
28 by each person in excess of forty thousand dollars;

29 (oo) For decedents dying on or after January 1, 2065, and prior to
30 January 1, 2066, 2.42% of the clear market value of the property received
31 by each person in excess of forty thousand dollars;

1 (pp) For decedents dying on or after January 1, 2066, and prior to
2 January 1, 2067, 2.2% of the clear market value of the property received
3 by each person in excess of forty thousand dollars;

4 (qq) For decedents dying on or after January 1, 2067, and prior to
5 January 1, 2068, 1.98% of the clear market value of the property received
6 by each person in excess of forty thousand dollars;

7 (rr) For decedents dying on or after January 1, 2068, and prior to
8 January 1, 2069, 1.76% of the clear market value of the property received
9 by each person in excess of forty thousand dollars;

10 (ss) For decedents dying on or after January 1, 2069, and prior to
11 January 1, 2070, 1.54% of the clear market value of the property received
12 by each person in excess of forty thousand dollars;

13 (tt) For decedents dying on or after January 1, 2070, and prior to
14 January 1, 2071, 1.32% of the clear market value of the property received
15 by each person in excess of forty thousand dollars;

16 (uu) For decedents dying on or after January 1, 2071, and prior to
17 January 1, 2072, 1.1% of the clear market value of the property received
18 by each person in excess of forty thousand dollars;

19 (vv) For decedents dying on or after January 1, 2072, and prior to
20 January 1, 2073, 0.88% of the clear market value of the property received
21 by each person in excess of forty thousand dollars;

22 (ww) For decedents dying on or after January 1, 2073, and prior to
23 January 1, 2074, 0.66% of the clear market value of the property received
24 by each person in excess of forty thousand dollars;

25 (xx) For decedents dying on or after January 1, 2074, and prior to
26 January 1, 2075, 0.44% of the clear market value of the property received
27 by each person in excess of forty thousand dollars;

28 (yy) For decedents dying on or after January 1, 2075, and prior to
29 January 1, 2076, 0.22% of the clear market value of the property received
30 by each person in excess of forty thousand dollars; and

31 (zz) For decedents dying on or after January 1, 2076, 0%.

1 (2) If the clear market value of the beneficial interest is less
2 than or equal to the applicable exempt amount under subsection (1) of
3 this section, it shall not be subject to tax. In addition, any interest
4 passing to a person described in subsection (1) of this section who is
5 under twenty-two years of age shall not be subject to tax.

6 **Sec. 3.** Section 77-2006, Revised Statutes Cumulative Supplement,
7 2024, is amended to read:

8 77-2006 (1) In all other cases the rate of tax shall be:

9 (a) For decedents dying prior to January 1, 2023, eighteen percent
10 of the clear market value of the beneficial interests received by each
11 person in excess of ten thousand dollars; ~~and~~

12 (b) For decedents dying on or after January 1, 2023, and prior to
13 January 1, 2027, fifteen percent of the clear market value of the
14 beneficial interests received by each person in excess of twenty-five
15 thousand dollars; -

16 (c) For decedents dying on or after January 1, 2027, and prior to
17 January 1, 2028, 14.7% of the clear market value of the beneficial
18 interests received by each person in excess of twenty-five thousand
19 dollars;

20 (d) For decedents dying on or after January 1, 2028, and prior to
21 January 1, 2029, 14.4% of the clear market value of the beneficial
22 interests received by each person in excess of twenty-five thousand
23 dollars;

24 (e) For decedents dying on or after January 1, 2029, and prior to
25 January 1, 2030, 14.1% of the clear market value of the beneficial
26 interests received by each person in excess of twenty-five thousand
27 dollars;

28 (f) For decedents dying on or after January 1, 2030, and prior to
29 January 1, 2031, 13.8% of the clear market value of the beneficial
30 interests received by each person in excess of twenty-five thousand
31 dollars;

1 (g) For decedents dying on or after January 1, 2031, and prior to
2 January 1, 2032, 13.5% of the clear market value of the beneficial
3 interests received by each person in excess of twenty-five thousand
4 dollars;

5 (h) For decedents dying on or after January 1, 2032, and prior to
6 January 1, 2033, 13.2% of the clear market value of the beneficial
7 interests received by each person in excess of twenty-five thousand
8 dollars;

9 (i) For decedents dying on or after January 1, 2033, and prior to
10 January 1, 2034, 12.9% of the clear market value of the beneficial
11 interests received by each person in excess of twenty-five thousand
12 dollars;

13 (j) For decedents dying on or after January 1, 2034, and prior to
14 January 1, 2035, 12.6% of the clear market value of the beneficial
15 interests received by each person in excess of twenty-five thousand
16 dollars;

17 (k) For decedents dying on or after January 1, 2035, and prior to
18 January 1, 2036, 12.3% of the clear market value of the beneficial
19 interests received by each person in excess of twenty-five thousand
20 dollars;

21 (l) For decedents dying on or after January 1, 2036, and prior to
22 January 1, 2037, 12% of the clear market value of the beneficial
23 interests received by each person in excess of twenty-five thousand
24 dollars;

25 (m) For decedents dying on or after January 1, 2037, and prior to
26 January 1, 2038, 11.7% of the clear market value of the beneficial
27 interests received by each person in excess of twenty-five thousand
28 dollars;

29 (n) For decedents dying on or after January 1, 2038, and prior to
30 January 1, 2039, 11.4% of the clear market value of the beneficial
31 interests received by each person in excess of twenty-five thousand

1 dollars;

2 (o) For decedents dying on or after January 1, 2039, and prior to
3 January 1, 2040, 11.1% of the clear market value of the beneficial
4 interests received by each person in excess of twenty-five thousand
5 dollars;

6 (p) For decedents dying on or after January 1, 2040, and prior to
7 January 1, 2041, 10.8% of the clear market value of the beneficial
8 interests received by each person in excess of twenty-five thousand
9 dollars;

10 (q) For decedents dying on or after January 1, 2041, and prior to
11 January 1, 2042, 10.5% of the clear market value of the beneficial
12 interests received by each person in excess of twenty-five thousand
13 dollars;

14 (r) For decedents dying on or after January 1, 2042, and prior to
15 January 1, 2043, 10.2% of the clear market value of the beneficial
16 interests received by each person in excess of twenty-five thousand
17 dollars;

18 (s) For decedents dying on or after January 1, 2043, and prior to
19 January 1, 2044, 9.9% of the clear market value of the beneficial
20 interests received by each person in excess of twenty-five thousand
21 dollars;

22 (t) For decedents dying on or after January 1, 2044, and prior to
23 January 1, 2045, 9.6% of the clear market value of the beneficial
24 interests received by each person in excess of twenty-five thousand
25 dollars;

26 (u) For decedents dying on or after January 1, 2045, and prior to
27 January 1, 2046, 9.3% of the clear market value of the beneficial
28 interests received by each person in excess of twenty-five thousand
29 dollars;

30 (v) For decedents dying on or after January 1, 2046, and prior to
31 January 1, 2047, 9% of the clear market value of the beneficial interests

1 received by each person in excess of twenty-five thousand dollars;

2 (w) For decedents dying on or after January 1, 2047, and prior to
3 January 1, 2048, 8.7% of the clear market value of the beneficial
4 interests received by each person in excess of twenty-five thousand
5 dollars;

6 (x) For decedents dying on or after January 1, 2048, and prior to
7 January 1, 2049, 8.4% of the clear market value of the beneficial
8 interests received by each person in excess of twenty-five thousand
9 dollars;

10 (y) For decedents dying on or after January 1, 2049, and prior to
11 January 1, 2050, 8.1% of the clear market value of the beneficial
12 interests received by each person in excess of twenty-five thousand
13 dollars;

14 (z) For decedents dying on or after January 1, 2050, and prior to
15 January 1, 2051, 7.8% of the clear market value of the beneficial
16 interests received by each person in excess of twenty-five thousand
17 dollars;

18 (aa) For decedents dying on or after January 1, 2051, and prior to
19 January 1, 2052, 7.5% of the clear market value of the beneficial
20 interests received by each person in excess of twenty-five thousand
21 dollars;

22 (bb) For decedents dying on or after January 1, 2052, and prior to
23 January 1, 2053, 7.2% of the clear market value of the beneficial
24 interests received by each person in excess of twenty-five thousand
25 dollars;

26 (cc) For decedents dying on or after January 1, 2053, and prior to
27 January 1, 2054, 6.9% of the clear market value of the beneficial
28 interests received by each person in excess of twenty-five thousand
29 dollars;

30 (dd) For decedents dying on or after January 1, 2054, and prior to
31 January 1, 2055, 6.6% of the clear market value of the beneficial

1 interests received by each person in excess of twenty-five thousand
2 dollars;

3 (ee) For decedents dying on or after January 1, 2055, and prior to
4 January 1, 2056, 6.3% of the clear market value of the beneficial
5 interests received by each person in excess of twenty-five thousand
6 dollars;

7 (ff) For decedents dying on or after January 1, 2056, and prior to
8 January 1, 2057, 6% of the clear market value of the beneficial interests
9 received by each person in excess of twenty-five thousand dollars;

10 (gg) For decedents dying on or after January 1, 2057, and prior to
11 January 1, 2058, 5.7% of the clear market value of the beneficial
12 interests received by each person in excess of twenty-five thousand
13 dollars;

14 (hh) For decedents dying on or after January 1, 2058, and prior to
15 January 1, 2059, 5.4% of the clear market value of the beneficial
16 interests received by each person in excess of twenty-five thousand
17 dollars;

18 (ii) For decedents dying on or after January 1, 2059, and prior to
19 January 1, 2060, 5.1% of the clear market value of the beneficial
20 interests received by each person in excess of twenty-five thousand
21 dollars;

22 (jj) For decedents dying on or after January 1, 2060, and prior to
23 January 1, 2061, 4.8% of the clear market value of the beneficial
24 interests received by each person in excess of twenty-five thousand
25 dollars;

26 (kk) For decedents dying on or after January 1, 2061, and prior to
27 January 1, 2062, 4.5% of the clear market value of the beneficial
28 interests received by each person in excess of twenty-five thousand
29 dollars;

30 (ll) For decedents dying on or after January 1, 2062, and prior to
31 January 1, 2063, 4.2% of the clear market value of the beneficial

1 interests received by each person in excess of twenty-five thousand
2 dollars;

3 (mm) For decedents dying on or after January 1, 2063, and prior to
4 January 1, 2064, 3.9% of the clear market value of the beneficial
5 interests received by each person in excess of twenty-five thousand
6 dollars;

7 (nn) For decedents dying on or after January 1, 2064, and prior to
8 January 1, 2065, 3.6% of the clear market value of the beneficial
9 interests received by each person in excess of twenty-five thousand
10 dollars;

11 (oo) For decedents dying on or after January 1, 2065, and prior to
12 January 1, 2066, 3.3% of the clear market value of the beneficial
13 interests received by each person in excess of twenty-five thousand
14 dollars;

15 (pp) For decedents dying on or after January 1, 2066, and prior to
16 January 1, 2067, 3% of the clear market value of the beneficial interests
17 received by each person in excess of twenty-five thousand dollars;

18 (qq) For decedents dying on or after January 1, 2067, and prior to
19 January 1, 2068, 2.7% of the clear market value of the beneficial
20 interests received by each person in excess of twenty-five thousand
21 dollars;

22 (rr) For decedents dying on or after January 1, 2068, and prior to
23 January 1, 2069, 2.4% of the clear market value of the beneficial
24 interests received by each person in excess of twenty-five thousand
25 dollars;

26 (ss) For decedents dying on or after January 1, 2069, and prior to
27 January 1, 2070, 2.1% of the clear market value of the beneficial
28 interests received by each person in excess of twenty-five thousand
29 dollars;

30 (tt) For decedents dying on or after January 1, 2070, and prior to
31 January 1, 2071, 1.8% of the clear market value of the beneficial

1 interests received by each person in excess of twenty-five thousand
2 dollars;

3 (uu) For decedents dying on or after January 1, 2071, and prior to
4 January 1, 2072, 1.5% of the clear market value of the beneficial
5 interests received by each person in excess of twenty-five thousand
6 dollars;

7 (vv) For decedents dying on or after January 1, 2072, and prior to
8 January 1, 2073, 1.2% of the clear market value of the beneficial
9 interests received by each person in excess of twenty-five thousand
10 dollars;

11 (ww) For decedents dying on or after January 1, 2073, and prior to
12 January 1, 2074, 0.9% of the clear market value of the beneficial
13 interests received by each person in excess of twenty-five thousand
14 dollars;

15 (xx) For decedents dying on or after January 1, 2074, and prior to
16 January 1, 2075, 0.6% of the clear market value of the beneficial
17 interests received by each person in excess of twenty-five thousand
18 dollars;

19 (yy) For decedents dying on or after January 1, 2075, and prior to
20 January 1, 2076, 0.3% of the clear market value of the beneficial
21 interests received by each person in excess of twenty-five thousand
22 dollars; and

23 (zz) For decedents dying on or after January 1, 2076, 0%.

24 (2) If the clear market value of the beneficial interest is less
25 than or equal to the applicable exempt amount under subsection (1) of
26 this section, it shall not be subject to any tax. In addition, any
27 interest passing to a person who is under twenty-two years of age shall
28 not be subject to tax.

29 **Sec. 4.** Original sections 77-2004, 77-2005, and 77-2006, Revised
30 Statutes Cumulative Supplement, 2024, are repealed.