

**Sec. 12-341b-1. Value of taxable reversionary interest**

(a) The value of a taxable reversionary interest immediately before the death of the decedent shall be determined, without regard to the fact of the decedent's death, the same way it is determined for federal estate tax purposes under 26 CFR 20.2031-7, as in effect on the date on which this section is filed with the Secretary of the State.

(b) This section applies to estates of decedents who die on or after the date on which this section is filed with the Secretary of the State.

(Adopted effective February 2, 2000)