

**Sec. 12-382-1. Transfer, payment or delivery of property without the consent of the commissioner**

Where a transfer is subject to succession tax under section 12-340(a) or (b) of the Connecticut General Statutes, the commissioner's consent is not required for the transfer, payment or delivery of any property of a resident or a nonresident decedent where:

- (a) The transfer, payment or delivery is to an exempt beneficiary;
- (b) A Connecticut probate court has issued a decree appointing a fiduciary, as evidenced by Form PC-450, *Fiduciary's Probate Certificate*, with the probate court seal affixed to it, to grant administration to a fiduciary; or
- (c) The transferor is a bank; trust company, savings bank, savings and loan association or credit union that pays moneys deposited in a joint account to the survivor or in a trust account to the beneficiary.

(Adopted effective April 28, 2000)