

TABLE 2: Inheritance Tax Laws in the United States

State	Created	Abolished
Alabama	1848	1868
Arizona	1912	1937
Arkansas	1901	1941
California	1893	2004
Colorado	1901	1980
Connecticut	1889	2005
Delaware	1869	1999
Florida	Never Enacted	
Georgia	1913	**
Hawaii	1892	2012
Idaho	1907	2002
Illinois	1887	1983
Indiana	1913	2013
Iowa	1896	Remains
Kansas-	1909	1998
Kentucky	1906	Remains
Louisiana*	1828	2008
Maine	1893	2003
Maryland	1845	Remains
Massachusetts	1891	2002
Michigan	1893	1998
Minnesota	1875	2000
Mississippi	1918	1956
Missouri	1895	1980

State	Created	Abolished
Montana	1897	2000
Nebraska	1901	Remains
Nevada	1913	1925
New Hampshire	1878	2003
New Jersey	1892	Remains
New Mexico	1919	1973
New York*	1885	1930
North Carolina	1847	1999
North Dakota	1903	1927
Ohio	1893	2010
Oklahoma	1907	1965
Oregon*	1903	1987
Pennsylvania	1826	Remains
Rhode Island	1916	**
South Carolina	1922	**
South Dakota	1905	2001
Tennessee	1891	2016
Texas*	1907	2005
Utah	1901	2005
Vermont	1896	1969
Virginia	1844	1980
Washington	1901	1982
West Virginia	1887	1985
Wisconsin	1868	1987
Wyoming	1903	1983

- \* Originally only levied on foreign heirs, repealed in 1877 and reinstated in 1894, declared unconstitutional in 1897 and new law approved in 1904 under a new constitution; Repealed in 2008 but went into effect on Jan. 1, 2012.
- Law was effectively repealed at date listed. Formal repeal of the law from statute did not occur until 2004 in NY, 2015 in TX, and 2012 in OR.
- Repealed in 1913 and reinstated in 1915.
- \*\* The tax has been repealed in these states but attempts to find the date of repeal were unsuccessful. *Alaska was not a state during most of the inheritance tax history and never levied the tax.*

# Nebraska Inheritance Tax

**RD Boyd**



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## **Table of Contents Nebraska Inheritance Tax**

1. Understanding the eBook Nebraska Inheritance Tax
  - The Rise of Digital Reading Nebraska Inheritance Tax
  - Advantages of eBooks Over Traditional Books
2. Identifying Nebraska Inheritance Tax
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Nebraska Inheritance Tax
  - User-Friendly Interface
4. Exploring eBook Recommendations from Nebraska Inheritance Tax
  - Personalized Recommendations
  - Nebraska Inheritance Tax User Reviews and Ratings
  - Nebraska Inheritance Tax and Bestseller Lists
5. Accessing Nebraska Inheritance Tax Free and Paid eBooks
  - Nebraska Inheritance Tax Public Domain eBooks
  - Nebraska Inheritance Tax eBook Subscription Services
  - Nebraska Inheritance Tax Budget-Friendly Options
6. Navigating Nebraska Inheritance Tax eBook Formats

- ePub, PDF, MOBI, and More
- Nebraska Inheritance Tax Compatibility with Devices
- Nebraska Inheritance Tax Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Nebraska Inheritance Tax
  - Highlighting and Note-Taking Nebraska Inheritance Tax
  - Interactive Elements Nebraska Inheritance Tax
- 8. Staying Engaged with Nebraska Inheritance Tax
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Nebraska Inheritance Tax
- 9. Balancing eBooks and Physical Books Nebraska Inheritance Tax
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Nebraska Inheritance Tax
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Nebraska Inheritance Tax
  - Setting Reading Goals Nebraska Inheritance Tax
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Nebraska Inheritance Tax
  - Fact-Checking eBook Content of Nebraska Inheritance Tax
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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