

**CHAPTER 26**

**TRANSFER INHERITANCE AND ESTATE TAX**

**Authority**

N.J.S.A. 54:50-1.

**Source and Effective Date**

R.1998 d.194, effective March 26, 1998.  
See: 30 N.J.R. 609(a), 30 N.J.R. 1426(b).

**Executive Order No. 66(1978) Expiration Date**

Chapter 26, Transfer Inheritance and Estate Tax, expires on March 26, 2003.

**Chapter Historical Note**

Chapter 26, Transfer Inheritance and Estate Tax, became effective prior to September 1, 1969.

Pursuant to Executive Order No. 66(1978), Chapter 26, Transfer Inheritance and Estate Tax, was readopted as R.1983 d.356, effective August 12, 1983. See: 15 N.J.R. 1088(b), 15 N.J.R. 1488(b).

Pursuant to Executive Order No. 66(1978), Chapter 26, Transfer Inheritance and Estate Tax, was readopted as R.1988 d.300, effective June 7, 1988. See: 20 N.J.R. 637(a), 20 N.J.R. 1571(a).

Pursuant to Executive Order No. 66(1978), Chapter 26, Transfer Inheritance and Estate Tax, was readopted as R.1993 d.314, effective June 4, 1993. See: 25 N.J.R. 1498(a), 25 N.J.R. 2906(a).

Pursuant to Executive Order No. 66(1978), Chapter 26, Transfer Inheritance and Estate Tax, was readopted as R.1998 d.194, effective March 26, 1998. See: Source and Effective Date. See, also, section annotations.

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**APPENDIX A (RESERVED)**

**SUBCHAPTER 1. DEFINITIONS**

**18:26-1.1 Definitions**

The following words and terms, when used in this chapter, shall have the following meanings unless the context clearly indicates otherwise: