

## §2-201. Definitions

As used in this Part, unless the context otherwise indicates, the following terms have the following meanings. [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**1. Decedent's nonprobate transfers to others.** As used in sections other than section 2-205, "decedent's nonprobate transfers to others" means the amounts that are included in the augmented estate under section 2-205.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**2. Fractional interest in property held in joint tenancy with the right of survivorship.** "Fractional interest in property held in joint tenancy with the right of survivorship," whether the fractional interest is unilaterally severable or not, means a fraction, the numerator of which is one and the denominator of which, if the decedent was a joint tenant, is one plus the number of joint tenants who survive the decedent or, if the decedent was not a joint tenant, is the number of joint tenants.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**3. Marriage.** "Marriage" or "married" means any marriage of the decedent to the decedent's surviving spouse and includes a registered domestic partnership and a legal union that was validly formed in any state or jurisdiction and that provides substantially the same rights, benefits and responsibilities as a marriage.

[PL 2025, c. 168, §2 (AMD).]

**4. Nonadverse party.** "Nonadverse party" means a person who does not have a substantial beneficial interest in the trust or other property arrangement that would be adversely affected by the exercise or nonexercise of the power that the person possesses respecting the trust or other property arrangement. A person having a general power of appointment over property is deemed to have a beneficial interest in the property.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**5. Power; power of appointment.** "Power" or "power of appointment" includes a power to designate the beneficiary of a beneficiary designation.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**6. Presently exercisable general power of appointment.** "Presently exercisable general power of appointment" means a power of appointment under which, at the time in question, the decedent, whether or not the decedent then had the capacity to exercise the power, held a power to create a present or future interest in the decedent, the decedent's creditors, the decedent's estate or creditors of the decedent's estate, and includes a power to revoke or invade the principal of a trust or other property arrangement.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**7. Property.** "Property" includes values subject to a beneficiary designation.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**8. Right to income.** "Right to income" includes a right to payments under a commercial or private annuity, an annuity trust, a unitrust or a similar arrangement.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2017, c. 417, Pt. B, §14 (AFF).]

**9. Transfer.** "Transfer," as it relates to a transfer by or of the decedent, includes:

A. An exercise or release of a presently exercisable general power of appointment held by the decedent; [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

B. A lapse at death of a presently exercisable general power of appointment held by the decedent; and [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

C. An exercise, release or lapse of a general power of appointment that the decedent created in the decedent and of a power described in section 2-205, subsection 2, paragraph B that the decedent conferred on a nonadverse party. [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

#### SECTION HISTORY

PL 2017, c. 402, Pt. A, §2 (NEW). PL 2017, c. 402, Pt. F, §1 (AFF). PL 2019, c. 417, Pt. B, §14 (AFF). PL 2025, c. 168, §2 (AMD).

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