

ETHNICITY, SEXUAL ORIENTATION, OR NATIONAL ORIGIN, WHETHER OR NOT THE INDIVIDUAL WAS ACTUALLY A MEMBER OF ANY OF THOSE GROUPS, OR BECAUSE THE INDIVIDUAL ASSISTED OR ALLEGEDLY ASSISTED ANY OF THOSE GROUPS, BETWEEN JANUARY 1, 1929 AND DECEMBER 31, 1945, IN THE COUNTRY OF NAZI GERMANY, AREAS OCCUPIED BY NAZI GERMANY, THOSE EUROPEAN COUNTRIES ALLIED WITH NAZI GERMANY, AREAS OCCUPIED BY THOSE EUROPEAN COUNTRIES ALLIED WITH NAZI GERMANY, OR ANY OTHER NEUTRAL EUROPEAN COUNTRY OR AREA IN EUROPE UNDER THE INFLUENCE OR THREAT OF INVASION BY NAZI GERMANY OR BY ANY EUROPEAN COUNTRY ALLIED WITH OR OCCUPIED BY NAZI GERMANY.

(III) "NAZI GERMANY" MEANS:

1. FOR THE PERIOD FROM 1929 TO 1933, THE REPUBLIC OF GERMANY, COMMONLY REFERRED TO AS THE WEIMAR REPUBLIC; AND

2. FOR THE PERIOD FROM 1933 THROUGH 1945, DEUTSCHE REICH.

(2) THE INHERITANCE TAX DOES NOT APPLY TO THE RECEIPT OF PROPERTY THAT IS:

(I) TANGIBLE OR INTANGIBLE PROPERTY OR COMPENSATION FOR TANGIBLE OR INTANGIBLE PROPERTY THAT WAS SEIZED, MISAPPROPRIATED, OR LOST AS A RESULT OF THE ACTIONS OR POLICIES OF NAZI GERMANY TOWARD A HOLOCAUST VICTIM; OR

(II) AMOUNTS RECEIVED BY A DECEDENT AS REPARATIONS OR RESTITUTION FOR THE LOSS OF LIBERTY OR DAMAGE TO THE HEALTH OF THE DECEDENT BECAUSE THE DECEDENT WAS:

1. A HOLOCAUST VICTIM; OR

2. A SPOUSE OR DESCENDANT OF A HOLOCAUST VICTIM.

(3) THE EXCLUSION UNDER PARAGRAPH (2) OF THIS SUBSECTION INCLUDES INTEREST ON THE PROCEEDS RECEIVABLE AS INSURANCE UNDER POLICIES ISSUED BY EUROPEAN INSURANCE COMPANIES PRIOR TO AND DURING WORLD WAR II TO A HOLOCAUST VICTIM.

(4) THE EXCLUSION UNDER PARAGRAPH (2) OF THIS SUBSECTION DOES NOT INCLUDE:

(I) ASSETS ACQUIRED WITH THE ASSETS DESCRIBED IN PARAGRAPH (2) OF THIS SUBSECTION; OR

(II) ASSETS ACQUIRED WITH THE PROCEEDS FROM THE SALE OF THE ASSETS DESCRIBED IN PARAGRAPH (2) OF THIS SUBSECTION.

(5) THE SUBTRACTION UNDER PARAGRAPH (2)(I) OF THIS SUBSECTION SHALL ONLY APPLY IF THE DECEDENT: