

§ 30-43. Included and excluded property.

(a) Subject to subsection (b) of this section, this Article applies to all of the following property of a community-property spouse, without regard to how the property is titled or held:

- (1) If a decedent was domiciled in this State at the time of death, all of the following property:
 - a. All or a proportionate part of each item of personal property, wherever located, that was community property under the law of the jurisdiction where the decedent or the surviving community-property spouse was domiciled either when the community property was acquired or, after acquisition, became community property.
 - b. Income, rent, profit, appreciation, or other increase derived from or traceable to property described in sub-subdivision a. of this subdivision.
 - c. Personal property traceable to property described in sub-subdivision a. or b. of this subdivision.
- (2) Regardless of whether a decedent was domiciled in this State at the time of death, all of the following property:
 - a. All or a proportionate part of each item of real property located in this State traceable to community property or acquired with community property under the law of the jurisdiction where the decedent or the surviving community-property spouse was domiciled either when the community property was acquired or, after acquisition, became community property.
 - b. Income, rent, profit, appreciation, or other increase, derived from or traceable to property described in sub-subdivision a. of this subdivision.

(b) If community-property spouses acquired community property by complying with the law of a jurisdiction that allows for creation of community property by transfer of property to a trust, this Article applies to the property only to the extent the property is held in the trust or characterized as community property by the terms of the trust or the law of the jurisdiction under which the trust was created.

(c) This Article does not apply to the following property:

- (1) Property that community-property spouses have partitioned or reclassified.
- (2) Property that is the subject of a waiver of rights granted by this Article. (2025-25, s. 51.)