

hereof for the salary specified for such judge in Laws 1959, Chapter 691, Section 1, Subdivision 2.

Approved June 5, 1961.

EXTRA SESSION

CHAPTER 70—H. F. No. 251

An act relating to inheritance taxes; providing certain deductions thereto; amending Minnesota Statutes 1957, Section 291.07, as amended.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes, 1957, Section 291.07, as amended by Extra Session Laws 1959, Chapter 83, Section 3, as amended by Laws 1961, Chapter 350, is amended to read:

291.07 Deductions. In determining the tax imposed by Minnesota Statutes, Section 291.01, where an estate has been submitted to the jurisdiction of the probate court, the probate court in computing the tax shall allow as deductions:

1. funeral expenses
2. administration expenses
3. expenses of last illness
4. claims against the decedent which have been properly filed and allowed as such by the probate court
5. family maintenance to the extent provided by Minnesota Statutes 291.10
6. allowances to the surviving spouse
7. the federal estate tax
8. *other taxes which have accrued or are a lien on property in the estate at the time of death.*

In the event that the full value of the estate submitted to probate court as finally determined is less than the total amount of deductions allowed by the probate court the difference shall be deducted by the commissioner before making any tax computation under Minnesota Statutes 291.

In determining the tax imposed by Minnesota Statutes

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

291.01 where an estate has not been submitted to the probate court the commissioner shall allow as deductions:

1. funeral expenses
2. expenses of last illness
3. the federal estate tax.

Where an estate has not been submitted to the probate court funeral expenses and expenses of last illness shall be allowed only as against amounts received by the surviving spouse or amounts received by persons actually having disbursed moneys for payments of funeral expenses and expenses of last illness.

No deduction shall be allowed unless the person claiming the deduction when requested by the probate court or the commissioner, furnishes the court or the commissioner with information sufficient to enable the court or commissioner to determine the validity or correctness thereof.

Sec. 2. *Section 1 is in effect as of April 15, 1961.*

Approved June 5, 1961.

EXTRA SESSION

CHAPTER 71—H. F. No. 269

[Not Coded]

An act relating to the salary of the judge of probate court of Fillmore county.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Fillmore county probate court; judge's salary.** The annual salary of the judge of probate court of Fillmore county is \$8,750, notwithstanding the provisions of Laws 1961, Chapter 596, Section 1, Subdivision 1.

Sec. 2. The provisions of Laws 1961, Chapter 596, Section 1, Subdivision 2, shall apply to the salary provided in section 1.

Approved June 5, 1961.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.