the district court of the district in which the party served with the subpoena is located, as for a contempt of the district court.

Sec. 19. Minnesota Statutes 1982, section 524.3-805, is amended to read:

524.3-805 CLASSIFICATION OF CLAIMS.

- (a) If the applicable assets of the estate are insufficient to pay all claims in full, the personal representative shall make payment in the following order:
 - (1) costs and expenses of administration;
 - (2) reasonable funeral expenses;
 - (3) debts and taxes with preference under federal law;
- (4) reasonable and necessary medical and hospital expenses of the last illness of the decedent, including compensation of persons attending him and including a claim filed pursuant to section 256B.15;
- (5) debts and taxes with preference under other laws of this state, $\underline{\text{and}}$ state taxes;
 - (6) all other claims.
- (b) No preference shall be given in the payment of any claim over any other claim of the same class, and a claim due and payable shall not be entitled to a preference over claims not due, except that if claims for expenses of the last illness involve only claims filed under section 246.53 for costs of state hospital care and claims filed under section 256B.15, claims filed under section 246.53 have preference over claims filed under section 256B.15.

Sec. 20. EFFECTIVE DATE.

Sections 1, 3, 16, 18, and 19 are effective July 1, 1983. Section 2 is effective for taxes due on or after July 1, 1983. Section 17 is effective for bankruptcy proceedings filed on or after October 1, 1979. This act shall not apply to any tax, the collection of which is barred by statute of limitations on July 1, 1983.

Approved May 19, 1983

CHAPTER 181 — H.F.No. 259

An act relating to watercraft safety; requirement for rear view mirrors while towing skiers; amending Minnesota Statutes 1982, section 361.09, subdivision 1.

Changes or additions are indicated by underline, deletions by strikeout.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1982, section 361.09, subdivision 1, is amended to read:

Subdivision 1. No person shall may operate a watercraft on any waters of this state, towing a person on water skis, aquaplane, surfboard, saucer, or similar device, unless there is in such the watercraft either another person in addition to the operator in a position to continually observe the person being towed or instead of such observer, the boat is equipped with either a curved rear view mirror providing the operator a wide field of vision to the rear placed so that the operator may continually observe the person being towed or a safety warning device approved by the commissioner.

Approved May 19, 1983

CHAPTER 182 — H.F.No. 270

An act relating to agriculture; providing that certain agricultural operations are not private or public nuisances; amending Minnesota Statutes 1982, section 561.19, subdivision 2; repealing Minnesota Statutes 1982, section 561.19, subdivision 5.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1982, section 561.19, subdivision 2, is amended to read:

Subd. 2. AGRICULTURAL OPERATION NOT A NUISANCE, An agricultural operation which is a part of a family farm is not and shall not become a private or public nuisance after six years from its established date of operation if the operation was not a nuisance at its established date of operation. The provisions of this subdivision do not apply: (a) to a condition or injury which results from the negligent or improper operation of an agricultural operation or from operations contrary to commonly accepted agricultural practices or to applicable state or local laws, ordinances, rules, or permits; (b) when an agricultural operation causes injury or direct threat of injury to the health or safety of any person; (c) to the pollution of, or change in the condition of, the waters of the state or the overflow of waters on the lands of any person; (d) to an agricultural operation within the limits of a home rule charter or statutory city: (e) to an animal feedlot facility with a swine capacity of 1,000 or more animal units as defined in the rules of the pollution control agency for control of pollution from animal feedlots, or a cattle capacity of 2,500 animals or more; or (f) (e) to any prosecution for the crime of public nuisance as provided in section

Changes or additions are indicated by underline, deletions by strikeout.