

state activities in carrying out a national program of land use and management, and for other similar purposes; that this act and all other acts and amendments thereto and all rules and regulations and agreements made hereunder shall be liberally construed for the purpose of making possible the complete cooperation of the agencies of this state with the agencies of the Federal Government.

Sec. 6. Provisions severable.—The provisions of this act shall be held severable. In case any provision hereof shall be held unconstitutional no other provision hereof shall thereby become inoperative.

Sec. 7. Inconsistent acts repealed.—All acts and parts of acts inconsistent herewith are hereby superseded, amended or modified so far as may be necessary to give full force and effect to the provisions of this act.

Approved April 29, 1935.

CHAPTER 334—H. F. No. 651

An act to amend Mason's Minnesota Statutes of 1927, Section 2292, relating to inheritances, bequests, gifts and transfer taxes.

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

Section 1. Inheritance taxes.—Mason's Minnesota Statutes of 1927, Section 2292, is hereby amended so as to read as follows:

"2292. A tax shall be and is hereby imposed upon any transfer of property, real, personal or mixed, or any interest therein, or income therefrom in trust or otherwise, to any person, association or corporation, except county, town or municipal corporation within the state, for strictly county, town or municipal purposes, in the following cases:

(1) When the transfer is by will or by the intestate laws of this state from any person dying possessed of the property while a resident of the state.

(2) When a transfer is by will or intestate law, of property within the state or within its jurisdiction and the decedent was a nonresident of the state at the time of his death.

(3) When the transfer is of property made by a resident or by a nonresident when such nonresident's property is within this state, or within its jurisdiction, by deed, grant, bargain, sale or gift, made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death.

(4) Such tax shall be imposed when any such person or corporation becomes beneficially entitled, in possession or expectancy, to any property or the income thereof, by any such transfer whether made before or after the passage of this act.

(5) Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will; and whenever any person or corporation possessing such a power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

(6) *Whenever any property, real or personal, is held in the joint names of two or more persons, or is deposited in banks or in other institutions or depositaries in the joint names of two or more persons and payable to either or the survivor, upon the death of one of such persons the right of the survivor or survivors, to the immediate ownership or possession and enjoyment of such property, shall be deemed a transfer and subject to the inheritance tax imposed by this act, except such part thereof as may be shown to have originally belonged to the survivor or survivors and never to have been received or acquired by them from the decedent for less than an adequate and full consideration in money or money's worth; in which case there shall be excepted only such part as is proportionate to the consideration furnished by the survivor or survivors. Where any property has been acquired by gift, bequest, devise, or inheritance, by the de-*

cedent and spouse, as joint tenants one-half of the value thereof shall be taxable. Provided, where property has been so acquired by the decedent and any other person or persons, as joint tenants, and their interests are not otherwise specified or fixed by law, the taxable portion shall be the value of a fractional part of said property to be determined by dividing the value of the property by the number of joint tenants.

Every tax imposed upon any property taxable under subdivision (6) of this act shall be a lien upon the interest of the deceased joint tenant until paid, and the survivor or survivors shall be personally liable for such tax to the extent of the value of such property. Such lien shall be limited to a period of ten years from the date of recording a copy of the death record of the deceased joint tenant.

The attorney general shall determine the inheritance tax, if any, under subdivision (6). When the tax is paid or if there is no tax, the attorney general shall make and deliver, to the surviving joint tenant, his certificate to that effect, and the said certificate may be recorded as other instruments affecting the title to real estate."

Approved April 29, 1935.

CHAPTER 335—H. F. No. 667

An act regulating the deduction for maintenance of family in inheritance tax cases.

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

Section 1. Maintenance of family in inheritance tax cases.—In determining the value of any estate subject to an inheritance tax, the amount deducted for the maintenance of the family shall not be greater than the amount allowed by the probate court for one year, and which is reasonably required or actually expended for their support during the settlement of the estate, not exceeding in any event the sum of \$5,000.00.

Approved April 29, 1935.

CHAPTER 336—H. F. No. 671

An act to amend Mason's Minnesota Statutes of 1927, Section 2822-3, providing for transportation or board for crippled children unable to walk to school.