- 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.

Approved April 14, 1961.

CHAPTER 351-H. F. No. 1754

[Coded in Part]

An act relating to civil service; providing for civil service laborers; amending Minnesota Statutes 1957, Section 43.09, Subdivision 3, and adding a new subdivision.

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

- Section 1. Minnesota Statutes 1957, Section 43.09, Subdivision 3, is amended to read:
- Subd. 3. Labor service. All positions involving unskilled labor shall constitute a labor service. The civil service board shall designate the class or classes of positions which shall comprise the labor service and create rules for that service designed to expedite and make more economical the personnel processes in such service. Such rules shall provide, among other things, for: (1) certification of the entire list of eligibles, which list may be supplemented by eligibles certified by any appointing authority, to appointing authorities from which selection and appointment to positions in the labor service may be made without limitation; (2) layoff and reemployment of employees within the discretion of the appointing authority without recourse and without regard to factors considered in similar transactions in classified po-

Changes or additions indicated by italics, deletions by strikeout.

sitions in other than the labor service except as provided in subdivision 7; (3) simplified and expedient procedures of effecting and reporting personnel transactions concerning employees in the labor service; (4) temporary demotion and promotion of employees in the labor service as the needs of the service may require; (5) control, in the labor service, of leaves of absence with and without pay, sick leave and hours of employment by the appointing authority; provided that any proposed deviation from the rules on these subjects governing the classified service other than the labor service shall be subject to the approval of the civil service board; (6) appointments of special labor, under project or other unusual employment circumstances, to positions in the labor service; without regard to existing reinstatement, reemployment, and original entrance lists, for such periods of time as the needs of the service may require as approved by the civil service board; (7) certification as to physical fitness of eligibles by persons having knowledge of the facts. Any such appointments which shall be for a total period of not to exceed five months in any calendar year may be made by the appointing authority not subject to other approval, providing pay-roll notice of such employment is regularly made to the department of civil service.

- Sec. 2. Minnesota Statutes 1957, Section 43.09 is amended by adding a new subdivision to read:
- Subd. 7. Civil service laborers. Employees in the labor service who have been employed for a total of 30 months within three years immediately preceding the date of the enactment hereof, shall receive the same tenure rights given by this chapter to other classified employees of the state not in the labor service.

Employees in the labor service who shall be employed for a total of 30 months within any 36 month period beginning on the date of enactment hereof or thereafter, shall receive the same tenure rights given by this chapter to other classified employees of the state not in the labor service.

Employees in the labor service entitled to tenure rights under this subdivision shall be known as Civil Service Laborers.

Approved April 14, 1961.

Changes or additions indicated by italics, deletions by strikeout.