

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.

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#### 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.

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#### 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.*

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

**Section 1. Transportation and board of crippled children.**—Mason's Minnesota Statutes of 1927, Section 2822-3, is hereby amended so as to read as follows:

"Section 1. The State Board of Education, at its discretion and under such rules as it may adopt, may assist school districts, or the County Board of Education for unorganized territory in any county, in providing for the transportation or board of such crippled children of school age as are unable to walk to school with the exercise of normal effort but are able to carry the regular course of study. To this end the State Board may grant to such school districts not to exceed \$150.00 annually for each such pupil transported or boarded: *Provided, that the state board may grant such aid to the district of residence when a crippled child is transported to, or boarded at, a special class, and provided that the total expenditure under this act shall not exceed the sum of \$40,000.00 for any one year.*"

Approved April 29, 1935.

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#### CHAPTER 337—H. F. No. 744

*An act to amend Mason's Minnesota Statutes of 1927, as amended by Laws 1929, Chapter 254, and by Laws 1931, Chapter 346, relating to the investment of the permanent trust funds.*

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

**Section 1. Investment of trust funds.**—Mason's Minnesota Statutes of 1927, Section 6303, as amended by Laws 1929, Chapter 254, and by Laws 1931, Chapter 346, is hereby amended so as to read as follows:

"6303. The permanent school fund, permanent university fund, swamp land fund, internal improvement land fund, and all other permanent trust funds of the State of Minnesota shall be invested in the bonds of the United States or of this or any other state or the bonds of any school district, county, city, town or village of this state, *yielding* not less than *three* per cent interest. Such funds shall be invested by a board of commissioners consisting of the governor, treasurer, auditor, attorney general and one commissioner to be appointed by the Regents of the University of Minnesota from among their members, which shall be known as the State Board of Invest-