

any embankment or structure from the streets or town or county roads as in its opinion may be reasonable and necessary to properly protect the crossings; provided, that no highway shall be laid out over any railroad so as to cross the same grade until such crossing has been approved by the commission. *If the railroad and warehouse commission orders the installation of a safety device or the removal of a structure or embankment from the right of way of a railroad company or orders the construction, reconstruction or maintenance of an underground or overhead crossing on a state trunk highway, the division of the costs between the railroad and the state shall be on the basis of benefit to each and the state's share shall be paid from the state trunk highway fund.*

[219.403] *Sec. 3. Not to affect existing laws of municipalities. Nothing in this act shall be construed to change any existing law relating to the rights and liabilities of any city, village, town, or county in connection with the construction or maintenance of any railroad crossing, grade separation, or signal system, or to impair the terms or conditions of any existing arrangement or agreement, or renewals thereof, between any railroad company and any municipality with reference to the maintenance of any railroad crossing, grade separation, or signal system.*

Approved March 29, 1951.

CHAPTER 180—H. F. No. 296

An act relating to inheritance and transfer taxes; amending Minnesota Statutes 1949, Sections 291.05, and 291.18.

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

Section 1. Minnesota Statutes 1949, Section 291.05, is amended to read:

291.05 Exemptions. The following exemptions from the tax are hereby allowed:

(1) Any devise, bequest, gift, or transfer to or for the use of the United States of America or any state or any po-

litical subdivision thereof for public purposes exclusively, and any devise, bequest, gift, or transfer to or for the use of any corporation, fund, foundation, trust, or association operated within this state for religious, charitable, scientific, literary, education or public cemetery purposes exclusively, including the encouragement of art and the prevention of cruelty to children or animals, no part of which devise, bequest, gift, or transfer inures to the profit of any private stockholder or individual, and any bequest or transfer to a trustee or trustees exclusively for such purposes, shall be exempt. Any devise, bequest, gift, or transfer to or for the use of any corporation, fund, foundation, trust, or association operated for religious, charitable, scientific, literary, education, or public cemetery purposes exclusively, including the encouragement of art, and the prevention of cruelty to children or animals, no part of which devise, bequest, gift, or transfer inures to the profit of any private stockholder or any individual, and any bequest or transfer to a trustee or trustees exclusively for such purposes, shall be exempt, if, at the date of the decedent's death, the laws of the state under the laws of which the transferee was organized or existing, either (1) did not impose a death tax of any character, in respect of property transferred to a similar corporation, fund, foundation, trust, or association, organized or existing under the laws of this state, or (2) contained a reciprocal provision under which transfers to a similar corporation, fund, foundation, trust, or association, organized or existing under the laws of another state were exempted from death taxes of every character if such other state allowed a similar exemption to a similar corporation, fund, foundation, trust, or association, organized under the laws of such state.

(2) The homestead of a decedent, and the proceeds thereof if sold during administration, transferred to the spouse or to any minor or dependent child of the decedent, or to any minor or dependent legally adopted child of the decedent, shall be exempt to the extent of \$30,000 of the appraised value thereof.

(3) *Proceeds of any insurance policy issued by the United States and generally known as war risk insurance, United States government life insurance or national service life insurance payable upon the death of any person dying on or after June 24, 1950 shall be exempt.*

(4) The proceeds of all life or accident insurance policies taxable under the provisions of section 291.01, subdivi-

sion 5, together with the proceeds of payments from the *United States Railroad Retirement Fund*, shall be exempt in the following amounts:

(a) Such proceeds of the clear value of \$35,000 transferred to a spouse of the decedent.

(b) Such proceeds of the clear value of \$10,000 transferred to each minor or dependent child of the decedent.

(c) Such proceeds of the clear value of \$10,000 transferred to each minor or dependent legally adopted child of the decedent.

(d) Such proceeds of the clear value of \$5,000 to each dependent parent of the decedent.

(e) Such proceeds of the clear value of \$10,000 transferred to each adult child or lineal issue of the decedent.

(f) Such proceeds of the clear value of \$1,000 transferred to any beneficiary other than spouse, minor or dependent child, minor or dependent legally adopted child, adult child, lineal issue and dependent father and mother.

The receipt of any such insurance proceeds or proceeds from the *United States Railroad Retirement Fund*, upon which no tax is imposed under the provisions of this paragraph shall not affect the right of any beneficiary to any exemption otherwise provided in this chapter.

(5) Property of the clear value of \$10,000 transferred to the widow and to each child of the decedent or any legally adopted child who is a minor or dependent at the death of the decedent, shall be exempt.

(6) Property of the clear value of \$5,000 transferred to husband of the decedent, an adult child or other lineal descendant of the decedent, any adult adopted child, or any child to whom the decedent, for not less than ten years prior to his death, stood in the mutually acknowledged relation of a parent; provided, such relationship began at or before the child's 15th birthday, and was continuous for ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child, shall be exempt.

(7) Property of the clear value of \$3,000 transferred to each of the lineal ancestors of the decedent shall be exempt.

(8) Property of the clear value of \$1,000 transferred to each of the persons described in section 291.03, clause (3), shall be exempt.

(9) Property of the clear value of \$250 transferred to each of the persons described in section 291.03, clause (4), shall be exempt.

(10) Property of the clear value of \$100 transferred to each of the persons and corporations described in section 291.03, clause (5), shall be exempt.

Sec. 2. Minnesota Statutes 1949, Section 291.18, is amended to read:

291.18 Tax erroneously paid; refundment. When any tax imposed by this chapter shall have been paid or collected, other than by the methods provided in Sections 291.27 or 271.06, in excess of the amount legally due, the person or corporation paying the same shall be entitled to a refundment of the amount of such taxes overpaid, together with interest thereon at the rate of six per cent per annum from the date of payment, in the manner provided by section 291.32; provided that all applications for such refundment shall be made within two years from the date of the order of the Commissioner of Taxation or the probate court determining and assessing such tax or within two years from the date of the payment of the tax, whichever date is later.

Approved March 29, 1951.

CHAPTER 181—H. F. No. 352

(Not Coded)

An act relating to the office of the county abstract clerk in certain counties; amending Laws 1949, Chapter 603, Section 1, Subdivision 1.