

CHAPTER 189—H. F. No. 316

An act relating to allowances to surviving spouses; amending Minnesota Statutes 1953, Section 525.15.

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

Section 1. Minnesota Statutes 1953, Section 525.15, is amended to read:

525.15 Allowances to spouse. When any person dies, testate or intestate,

(1) The surviving spouse shall be allowed from the personal property of which the decedent was possessed or to which he was entitled at the time of his death, the wearing apparel, and, as selected by him, furniture and household goods not exceeding \$2,000 in value, and other personal property not exceeding \$1,000 in value;

(2) *When, except for one automobile, all of the personal estate of the decedent is allowed to the surviving spouse by clause (1), the surviving spouse shall also be allowed such automobile.*

(3) If there be no surviving spouse, the minor children shall receive the property specified in clause (1) as selected in their behalf;

(4) During administration, but not exceeding 18 months, unless an extension shall have been granted by the court, or, if the estate be insolvent, not exceeding 12 months, the spouse or children, or both, constituting the family of the decedent shall be allowed such reasonable maintenance as the court may determine;

(5) In the administration of an estate of a non-resident decedent, the allowances received in the domiciliary administration shall be deducted from the allowances under this section.

Approved March 18, 1955.

CHAPTER 190—H. F. No. 382

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.08.

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