

291.01 where an estate has not been submitted to the probate court the commissioner shall allow as deductions:

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.

Sec. 2. *Section 1 is in effect as of April 15, 1961.*

Approved June 5, 1961.

EXTRA SESSION

CHAPTER 71—H. F. No. 269

[Not Coded]

An act relating to the salary of the judge of probate court of Fillmore county.

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

Section 1. Fillmore county probate court; judge's salary. The annual salary of the judge of probate court of Fillmore county is \$8,750, notwithstanding the provisions of Laws 1961, Chapter 596, Section 1, Subdivision 1.

Sec. 2. The provisions of Laws 1961, Chapter 596, Section 1, Subdivision 2, shall apply to the salary provided in section 1.

Approved June 5, 1961.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.