26% on the next $500,000 or part thereof.

30% on the excess over $1,000,000.

Approved March 22, 1963.

CHAPTER 108—H. F. No. 556

[Coded]

An act relating to inheritance and transfer taxes and the transfer of assets of a nonresident decedent; amending Minnesota Statutes 1961, Section 291.19 by adding a new subdivision thereto.

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

Section 1. **Inheritance tax; assets of nonresident decedent.** Minnesota Statutes 1961, Section 291.19, is amended by adding a new subdivision to read:

Subd. 5 The consent of the commissioner of taxation to transfer or deliver personal property of a nonresident decedent as required under the provisions of this section shall not apply to intangibles exempt under the provisions of section 291.01, subdivision 1 (4), provided that an affidavit in the form and manner prescribed by the commissioner is submitted in duplicate to any depository of funds or to any corporation that would otherwise be required to secure a consent to transfer from the commissioner. One copy of the affidavit executed as herein provided shall be forwarded to the commissioner by the depository or corporation herein described.

Sec. 2. *The provisions of this act shall be effective and apply in all cases where death occurs on or after July 1, 1963.*

Approved March 22, 1963.

CHAPTER 109—H. F. No. 557

An act relating to inheritance and transfer taxes and the refundment thereof; amending Minnesota Statutes 1961, Section 291.32, Subdivision 1.

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

Section 1. Minnesota Statutes 1961, Section 291.32, Subdivision 1, is amended to read:

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

291.32   **Refunding of inheritance tax.**   Subdivision 1.
Application; examination and order; refundment.   Whenever, under
the provisions of section 297.11 or section 291.18, any person or
corporation shall be entitled to a return of any part of a tax pre-
viously paid, he shall make application to the commissioner of taxa-
tion for a determination of the amount which he is entitled to have
returned, and on such application shall furnish the commissioner of
taxation with affidavits and other evidence showing the facts which
entitled him to such return and the amount he is entitled to have
returned. Upon the filing of such application, the commissioner of
taxation shall examine the same and shall make a written order
thereon denying or allowing the application in whole or in part and
shall mail a copy of such order by registered mail *by certified mail*
to the applicant at the address stated on the application. If such
application is allowed in whole or in part, the commissioner of taxa-
tion with the approval of the attorney general shall cause such refund
to be paid in the manner provided by law.

It shall be the duty of the state treasurer to pay warrants there-
for out of any funds in the state treasury not otherwise appropriated.
The moneys necessary to pay such warrants are hereby appropriated
out of any moneys in the state treasury not otherwise appropriated.

Approved March 22, 1963.

CHAPTER 110—H. F. No. 565

*An act relating to exemptions from inheritance taxes; amending
Minnesota Statutes 1961, Section 291.05.*

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

Section 1.   Minnesota Statutes 1961, Section 291.05, is
amended to read:

291.05   **Inheritance tax; exemptions.**   The following exemp-
tions 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 political subdi-
vision 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

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