

the "Ballot Envelope" in the "Return Envelope" and seal the "Return Envelope".

(7) Deposit the "Return Envelope" in the mail in the presence of the attesting witness or have him do it for you.

(8) The ballots may be marked and mailed at any time after you receive them from the County Auditor. However, they must be marked and mailed so that they can be delivered by the post office to the judges of election at your polling place before the polls close on election day."

Approved April 22, 1965.

CHAPTER 248—S. F. No. 219

An act relating to the closing of the season for the taking of any protected wild animals, except those under federal regulations, as prescribed by law; amending Minnesota Statutes 1961, Section 97.48, Subdivision 23.

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

Section 1. Minnesota Statutes 1961, Section 97.48, Subdivision 23, is amended to read:

Subd. 23. Wild animals; closing date of season. If the date of the opening of the season for the taking of any protected wild animals, except those under federal regulations as prescribed by law, falls on any day other than a Saturday, the commissioner of conservation may designate the nearest Saturday to said date as the opening day of the season. *If the statutory closing date falls on a Saturday, the commissioner of conservation may extend it through the following day.*

Approved April 23, 1965.

CHAPTER 249—S. F. No. 811

An act relating to inheritance estate and transfer taxes amending Minnesota Statutes 1961, Section 291.07, as amended.

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

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

Section 1. Minnesota Statutes 1961, Section 291.07, as amended by Laws 1963, Chapter 740, Section 3, is amended to read:

291.07 Inheritance taxes; deductions. ~~Subdivision 1.~~ In determining the tax imposed by Minnesota Statutes, Section 291.01, ~~where an estate has been submitted to the jurisdiction of the probate court,~~ the following deductions shall be allowed:

- (1) funeral expenses
- (2) *probate* administration expenses
- (3) expenses of last illness *unpaid at death*
- (4) claims against the decedent which have been properly filed and allowed as such by the probate court *and duly paid*
- (5) family maintenance to the extent provided by Minnesota Statutes, Section 291.10
- (6) ~~allowances to the surviving spouse value of personal property to the extent of the amount allowed under the provisions of Minnesota Statutes, Section 525.15~~
- (7) ~~the federal estate tax taxes determined as follows:~~
 - (a) *the value of the net estate taxable in Minnesota reduced by the deduction allowable for transfer for public, charitable and religious use as prescribed by Internal Revenue Code, Section 2055 and by the marital deduction as prescribed by Internal Revenue Code, Section 2056, shall be the numerator of a fraction;*
 - (b) *the denominator of the fraction shall be the value of the net estate everywhere reduced by the same class of deductions allowable in subparagraph (a) above;*
 - (c) *The ratio of the fraction so derived shall be multiplied by the federal estate tax due and payable to the United States Treasury.*
 - (d) *For purposes of this clause, the net estate is defined as the gross value of the estate on the applicable valuation date reduced by any unpaid mortgages on, or any indebtedness in respect of, property where the decedent's interest therein, undiminished by such mortgage or indebtedness, is included in the value of the gross estate.*
- (8) other taxes which have accrued ~~or~~ *and* are a lien on property in the estate at the time of death

Changes or additions indicated by italics, deletions by strikeout.

(9) *reasonable fees for legal or fiduciary services incident to non-probate assets.*

In the event that the full value of the probate assets as finally determined is less than the total amount of deductions allowed by the probate court the difference shall be deducted from the value of non-probate assets before making any tax computation under Minnesota Statutes, Chapter 291.

Subdivision 2. In determining the tax imposed by Minnesota Statutes, Section 291.01, where an estate has not been submitted to the probate court there shall be allowed 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 *deductions other than allowed under (4), (5) and (6) heretofore*, shall be allowed only as against amounts received by the surviving spouse or amounts received by to persons actually having disbursed moneys for payments, and shall not exceed the amount of such disbursements of funeral expenses and expenses of last illness.

Subdivision 3. No deduction shall be allowed ~~unless~~ *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. *The provisions of this act shall be effective and apply in all cases where death occurs on or after July 1, 1965.*

Approved April 23, 1965.

CHAPTER 250—S. F. No. 838

[Not Coded]

An act relating to the opening and closing of the polls in any municipal election held in the city of Henderson.

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

Section 1. **Henderson, city of; elections; opening and closing**

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