

Sec. 3. Minnesota Statutes 1961, Chapter 291 as amended, is amended by adding a section to read:

**[291.111] Taxation of disclaimed interests.** *Transfers of any interest in real or personal property and all rights and powers relating to the same which have been duly disclaimed pursuant to the provisions of this act, or in any other valid manner, shall be subject to the inheritance tax imposed by Minnesota Statutes, Chapter 291, and acts amendatory thereof only if, and to the same extent and in the same manner as, the same would have been subject to said tax if said interests, rights or powers had been originally created in favor of and transferred to the same persons and in the same shares in which they are effectively distributed or otherwise disposed of, after giving full effect to such disclaimers, pursuant to the governing instrument, if any, and this act and all other applicable law.*

Sec. 4. Minnesota Statutes 1961, Chapter 292 as amended, is amended by adding a section to read:

**[292.031] Taxation of disclaimed interests.** *A disclaimer of an interest in real or personal property or of rights or powers relating to the same pursuant to the provisions of this act or in any other valid manner shall not be deemed to constitute a gift by the person so disclaiming for purposes of the gift tax imposed by Minnesota Statutes, Chapter 292, and acts amendatory thereof, even though such disclaimer may result in the transfer of some interest in the property in which the same existed to another person, the vesting of such interest or property in such other person or the enlargement of an interest or property right already possessed by such other person.*

Approved May 21, 1965.

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#### CHAPTER 553—H. F. No. 567

[Not Coded]

*An act suspending the approval of certain land acquisitions by the United States, or certain land exchanges with the United States, until July 1, 1967.*

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

**Section 1. Superior National Forest; land exchanges and acquisitions.** Notwithstanding any law to the contrary until July

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

1, 1967, the land exchange commission shall not approve the acquisition by the United States of land within the boundaries of the Superior National Forest in St. Louis, Lake or Cook counties, under Minnesota Statutes, Section 1.041, Subdivision 2, nor approve any exchanges between the state of Minnesota and the United States under Minnesota Statutes, Sections 94.341 to 94.347, in this area and hold in abeyance the conveyance of any such lands on which the exchanges have already been approved; provided, however, that this prohibition shall not apply to exchanges whether with the state or private interests, where the purpose of the exchange is related to the development of taconite, semitaconite, copper, copper nickel, or nickel projects.

Approved May 21, 1965.

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CHAPTER 554—H. F. No. 709

[Not Coded]

*An act relating to courts; fixing and regulating the collection and disposition of fees of the clerk of the district court in Mower County.*

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

**Section 1. Mower county; clerk of district court; fees.** Every person, including the state of Minnesota and all bodies politic and corporate, who shall transact any business in the district court, in and for Mower county, shall pay to the clerk of said court, for the use of said county, the sundry fees hereinafter prescribed; provided, however, that Mower county, being a party to any action or proceeding in the district court established in such county, shall not be required to pay fees to the clerk thereof.

**Sec. 2.** In every civil action or proceeding in said court, the plaintiff, petitioner, or other moving party shall pay, when the same is entered in said court, or when the first paper on his part is filed therein, a fee of \$10.

The defendant or other adverse or intervening party, or any one or more of several defendants, or other adverse or intervening parties appearing separately from the others, shall pay, when the first paper on his or their part is filed, or when his or their first appearance is entered in said action, a fee of \$5.

The fees above stated shall be the full trial fee chargeable to

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