

CHAPTER 90—H. F. No. 820

An act relating to inheritance and transfer taxes, amending Minnesota Statutes 1961, Section 291.40.

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

Section 1. Minnesota Statutes 1961, Section 291.40, is amended to read:

291.40 **Apportionment of estate tax.** (a) *The liability of each of the beneficiaries for the tax which may be imposed under section 291.34 shall be a general obligation of the estate and shall not be apportioned among the several beneficiaries thereof unless so directed by the will of the decedent determined for purposes of this section, first, by apportioning the maximum credit allowed for state death taxes under the Federal estate law among the several beneficiaries in accordance with the rules and methods provided by Minnesota Statutes, sections 525.521 through 525.524; second, by deducting from the amount of the credit so apportioned to each of the beneficiaries the amount of the aggregate of all estate, inheritance, legacy and succession taxes actually paid to the several states of the United States by or on behalf of each of the several beneficiaries. The remainder resulting from each such subtraction shall be the liability of the respective beneficiaries for the tax imposed by section 291.34.*

(b) *The tax so imposed under (a) above shall be subject to the provisions of Minnesota Statutes, sections 525.525 through 525.527.*

(c) *Provided, where the sum of the several liabilities for the tax so determined in (a) above is greater than the tax imposed under section 291.34, the tax shall be proportionately reduced for each of the several beneficiaries.*

Sec. 2. *The provisions of this act shall become effective and apply in all cases where death occurs on or after July 1, 1965.*

Approved March 16, 1965.

CHAPTER 91—S. F. No. 14

An act relating to transportation of livestock; providing penalties for violation of rules in connection with sale or resale; amending Minnesota Statutes 1961, Section 35.15.

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 35.15, is amended to read:

35.15. Transportation of livestock; compliance with rules. It shall be unlawful for any transportation company, owner or driver of any truck for hire, or a private truck, or person, to bring into the state, or drive or lead over the highways into the state, any animals or poultry for work, feeding, breeding, ~~or~~ dairy purposes, *or sale or resale* except in compliance with the rules and regulations now or hereafter adopted by the board.

Approved March 17, 1965.

CHAPTER 92—S. F. No. 27

An act relating to referendums on pledge of liquor store revenues; amending Minnesota Statutes 1961, Section 426.19, Subdivision 2, and validating obligations pledging such revenues.

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

Section 1. Minnesota Statutes 1961, Section 426.19, Subdivision 2, is amended to read:

Subd. 2. Municipal liquor stores, referendum in certain cases. Before the pledge of any such revenues to the payment of any such bonds, warrants or certificates of indebtedness, *except bonds, warrants or certificates of indebtedness to construct, reconstruct, enlarge or equip a municipal liquor store* shall be made, the governing body shall submit to the voters of the city or village the question of whether such revenues shall be so pledged and such pledge shall not be binding on the city or village until it shall have been approved by a majority of the voters voting on the question at either a general election or special election called for that purpose. *No election shall be required for pledge of such revenues for payment of bonds, warrants or certificates of indebtedness to construct, reconstruct, enlarge or equip a municipal liquor store.*

Sec. 2. *Any pledge of municipal liquor store revenues heretofore made by a city or village for the payment of bonds, warrants or certificates of indebtedness which would be valid under the provisions of Minnesota Statutes 1961, Section 426.19, as amended by*

Changes or additions indicated by italics, deletions by strikeout.