

CHAPTER 755—S.F.No.2389

An act relating to elections; ballots in municipal elections; amending Minnesota Statutes 1969, Section 205.05, Subdivision 2.

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

Section 1. Minnesota Statutes 1969, Section 205.05, Subdivision 2, is amended to read:

Subd. 2. **MUNICIPAL ELECTIONS; BALLOTS, PREPARATION, POSTING.** The town or village clerk shall prepare and have printed at the expense of his municipality the necessary tally books and returns and ballots for the election. The ballots shall be printed on light green colored paper. The ballots may not contain any partisan designation for any candidate, and the names of the candidates for each office shall, except as otherwise provided in this subdivision, be arranged on the ballot alphabetically, according to the surname of each candidate. In all villages of over 10,000 inhabitants the names of candidates shall be rotated on the ballot in the manner provided for the state elections. A sample ballot shall be posted at every polling place and in the office of the clerk at least four days before the election, by the clerk.

Approved June 4, 1971.

CHAPTER 756—S.F.No.2404

An act relating to estate taxation; applying the state estate tax to nonresident decedents; amending Minnesota Statutes 1969, Section 291.34.

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

Section 1. Minnesota Statutes 1969, Section 291.34, is amended to read:

291.34 TAXATION; ESTATE TAX; NONRESIDENTS. There shall be assessed by commissioner, in addition to the inheritance tax as now provided by sections 291.01 to 291.33, an estate tax upon all estates which are subject to taxation under the present federal revenue act. The tax is hereby imposed upon the transfer of the

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estate of every person who, at the time of his death, was a resident of this state or was a nonresident with property taxable under this chapter. The amount of the tax shall be computed by the commissioner and shall be assessed as an additional amount of inheritance tax, as fixed in accordance with the provisions of sections 291.34 to 291.40. Except as otherwise provided herein the amount of the tax so assessed shall be the amount by which the maximum credit which the federal government will allow as a credit for state death taxes under the federal estate tax law shall exceed the aggregate amount of all estate, inheritance, legacy, and succession taxes actually paid to the several states of the United States in respect to any property owned by such decedent, or subject to such taxes as a part of or in connection with his estate.

Where the decedent was a nonresident the amount of tax imposed by this section shall be in the same proportion of the maximum tax imposed herein as the value of the property taxable under this chapter bears to the value of the entire estate subject to the estate tax under the internal revenue code as amended.

Sec. 2. The provisions of this act shall be effective for all deaths occurring after June 30, 1971.

Approved June 4, 1971.

CHAPTER 757—S.F.No.2410

An act relating to inheritance and gift taxation; affecting the taxation of disclaimed interests; amending Minnesota Statutes 1969, Sections 291.111, and 292.031.

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

Section 1. Minnesota Statutes 1969, Section 291.111, is amended to read:

291.111 INHERITANCE AND GIFT TAXATION; DISCLAIMED INTERESTS. Subdivision 1. 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 Laws 1965, Chapter 552 Minnesota Statutes 1969, Sections 501.211 and 525.532, or in any ~~other valid manner~~, provided in subdivision 2 herein shall be subject to the inheritance tax imposed by Minnesota Statutes, Chapter 291, and acts amendatory thereof only if, and to the

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