Sec. 2. <u>This act takes effect on the date of final enactment.</u>
Approved May 7, 1973.

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CHAPTER 184—H.F.No.1167

An act relating to taxation; inheritance taxes; providing for determination of inheritance tax; conclusiveness of inheritance tax return; amending Minnesota Statutes 1971, Section 291.09, Subdivisions 1 and 6.

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

Section 1. Minnesota Statutes 1971, Section 291.09, Subdivision 1, is amended to read:

291.09 **TAXATION; INHERITANCE TAX; DETERMINATION OF TAX.** Subdivision 1. (a) Every representative at the time of filing with the probate court a verified inventory and appraisal of the probate assets of the decedent as prescribed in chapter 525 shall submit to the court a true and complete schedule of non-probate assets, on a form prescribed by the commissioner.

(b) Every representative shall file with the commissioner, on a form prescribed by the commissioner, an inheritance tax return showing the values contained in the inventory and appraisal and schedule of non-probate assets and deductions and exemptions claimed by the representative, and containing a computation of the inheritance tax due under the provisions of this chapter. The representative shall file a true copy of such return with the probate court.

(c) Except as hereinafter provided, such inheritance tax return shall be conclusive as to the valuation of both probate and non-probate assets ~~and as~~ to all other matters relating to the taxability of probate assets, <u>and to the computation of the tax,</u> unless, within 90 days after such filing, the commissioner, the representative or any other person from whom any portion of such tax is due has filed with the probate court written objections to any such matter reflected in such return. Upon the filing of such objections, the probate court shall fix the time and place of a hearing thereon and shall give 30 days mailed notice thereof to the commissioner, to the representative and to each person from whom any portion of such tax is due. At such hearing the court shall

Changes or additions indicated by <u>underline</u>, deletions by ~~strikeout~~.

hear such objections and shall make its order determining the matter so objected to.

(d) If the probate court upon a hearing on a representative's account allows a deduction different in amount than that used in the determination of the inheritance tax return as provided in the preceding subparagraph (b), or if the probate court in its decree assigning the property:

(i) assigns such property to a person or persons other than the person or persons reported on the inheritance tax return; or

(ii) distributes such property to the person or persons reported on the inheritance tax return in amounts or shares different than those reported thereon; or

(iii) determines the relationship between the decedent and any person to whom property is assigned as other than the relationship reported on the inheritance tax return,

the commissioner not later than 90 days after receipt of a copy of the court's order or decree adjusting, settling or allowing the account or assigning the property may issue an order adjusting the computation of the inheritance tax due in accordance therewith.

(e) The probate court may waive the filing of any inheritance tax return required by subparagraph (b) where it appears that no inheritance tax is due, but such waiver shall not limit the right of the commissioner to file a return pursuant to subdivision 3 hereof.

Sec. 2. Minnesota Statutes 1971, Section 291.09, Subdivision 6, is amended to read:

Subd. 6. Except as otherwise provided, the tax as determined and adjusted by the commissioner under the provisions of this chapter shall be the tax legally due and imposed thereunder.

Sec. 3. The provisions of this act shall be effective for all inheritance tax returns filed on and after July 1, 1973.

Approved May 7, 1973.

CHAPTER 185—H.F.No.1170

An act relating to inheritance taxes; defining and prescribing inheritance tax rates and exemptions for certain donees; amending

Changes or additions indicated by underline, deletions by strikeout.