

## CHAPTER 186—H.F.No.1171

*An act relating to taxation; providing for refundment of inheritance tax overpayments and interest thereon; amending Minnesota Statutes 1971, Section 291.18.*

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

Section 1. Minnesota Statutes 1971, Section 291.18, is amended to read:

**291.18 TAXATION; INHERITANCE TAX; OVERPAYMENT OF TAX; REFUNDS; APPROPRIATION.** When any tax, and accrued interest thereon, imposed by this chapter shall have been paid or collected, in excess of the amount legally due, the person or corporation paying the same shall be entitled to a refundment of the amount of such taxes and interest overpaid, together with interest thereon at the rate of four percent per annum from the date of payment, or from the date beginning 12 months after death of the decedent, whichever date occurs later, in the manner provided by section 291.32; provided that all applications for such refundment shall be made within two years from the date of final determination or adjustment of any part of such tax by the taxpayer and the commissioner, the probate court or the tax court, as the case may be.

There is hereby appropriated to the persons entitled to such refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

Sec. 2. This act shall be effective upon final enactment.

Approved May 7, 1973.

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CHAPTER 187—H.F.No.1429

*An act relating to the prevention of cruelty; increasing the maximum amount of annual appropriations; amending Minnesota Statutes 1971, Section 343.11.*

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