

(b) Deductions.

(1) Funeral expenses to the extent incurred in Minnesota;

(2) Minnesota probate administration expense;

(3) Family maintenance to the extent provided by Minnesota Statutes, Section 291.10, reduced by the maximum amount allowed or allowable under the laws of the state of residence of the decedent;

(4) Value of personal property to the extent of the amount allowed under Minnesota Statutes, Section 525.15, reduced by the maximum amount allowed or allowable under the laws of the state of residence of the decedent;

(5) Federal estate taxes subject to the limitations imposed by Minnesota Statutes, Section 291.07;

(6) Other taxes which have accrued or are a lien on Minnesota property at the time of death, or which are owed to Minnesota in respect of taxable income;

(7) Reasonable fees for legal or fiduciary services incident to nonprobate assets taxable in Minnesota.

(c) Exemptions. The exemptions applicable to the person entitled to a beneficial interest shall be allowed as in the case of residents under Minnesota Statutes, Section 291.05, reduced by the maximum exemption allowed or allowable under the laws of the state of residence of the decedent.

Sec. 2. This act shall be effective for decedents dying on or after January 1, 1973.

Approved May 16, 1973.

CHAPTER 276—H.F.No.1198

[Not Coded]

An act relating to St. Louis county; transfer of state owned lands; state trust lands.

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

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

Section 1. ST. LOUIS COUNTY; DONATION OF STATE LANDS; GOVERNOR'S DUTIES. Notwithstanding the provisions of any law to the contrary, the governor after consulting with the commissioner of natural resources and, in regard to lands forfeited to the state for nonpayment of taxes and held in trust by the state for taxing districts, the commissioner of taxation, may donate and convey to the United States of America the state's interest in the following lands lying within township 57 north, range 13 west, township 57 north, range 14 west, township 58 north, range 13 west, and township 58 north, range 14 west, all within St. Louis County: (a) lands forfeited to the state for nonpayment of taxes and held in trust by the state for taxing districts; and (b) other lands acquired or otherwise owned by the state. Each conveyance of these lands shall contain the following:

(1) A provision that the lands shall revert to the state of Minnesota if the lands so conveyed are not used for national forest or national park purposes;

(2) A reservation to the state of all minerals and water power rights;

(3) A provision that the conveyance is subject to the rights of any person having an interest in the land on the date of conveyance pursuant to state lease, license, or permit; and

(4) Any other provisions required by the laws of the state of Minnesota or the United States of America. Lands shall be conveyed and donated under this section only to the extent necessary to maximize the amount of funds available to St. Louis county from the United States of America for the construction and maintenance of proposed forest highway number 11 between Hoyt Lakes, Minnesota, and county state aid highway number 16 near Lake Codette.

Sec. 2. TRUST FUND LAND: CONDEMNATION. For the purpose of satisfying the public sale requirements of Minnesota Constitution, Article 8, Section 4, and other applicable provisions of Minnesota's Constitution, including but not limited to Article 4, Section 32, and in keeping with the decision of the Minnesota supreme court in the case of Independent School District of Virginia v. State, 124 Minn. 271, where the court held that condemnation satisfied the public sale requirement of the Minnesota Constitution, the commissioner of administration shall acquire, by condemnation, fee title to all trust lands to be conveyed to the United States of America pursuant to section 1. The commissioner of administration shall not condemn the interests of any person holding a lease, license, or permit from the state in the lands condemned. Before any parcel of trust fund land is donated to the United States, the commissioner of administration shall certify to

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the governor that the parcel has been condemned, the condemnation award has been paid, and the time to appeal from the award has expired. The commissioner of administration shall certify the payment of a condemnation award to the St. Louis county auditor, whereupon the St. Louis county auditor shall reimburse the state of Minnesota from county funds for the amount of that award.

Sec. 3. TAX FORFEITED LAND: REIMBURSEMENT OF LOCAL TAXING DISTRICTS. The commissioner of administration shall also acquire fee title, free from any trust or other encumbrance, to all land to be conveyed and donated to the United States of America under section 1, the title to which has vested or may vest in the state due to nonpayment of taxes and expiration of the period for redemption, after the giving of notice thereof as provided by law, and is held by the state pursuant to Minnesota Statutes, Section 281.25, in trust for the respective taxing districts interested in the taxes, assessments, penalties, interest, and costs accrued against the land at the time of expiration of the period of redemption. The commissioner of administration, in cooperation with the commissioner of natural resources, shall appraise the land at its fair market value. Upon determining the value of the land, the commissioner of administration shall certify that value to the St. Louis county auditor. The St. Louis county auditor shall then apportion an amount of money equal to that certified valuation, in the manner provided in Minnesota Statutes, Section 282.08, for the apportionment of proceeds from the sale of tax forfeited lands, whereupon fee title to the land, free from any trust or other encumbrance, shall vest in the state of Minnesota.

Sec. 4. APPROVAL. This act is effective when approved by the St. Louis county board of commissioners, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 16, 1973.

CHAPTER 277—H.F.No.1214

[Not Coded]

An act relating to the village of McKinley; authorizing division and distribution of the assets of its volunteer fire department relief association among existing members thereof.

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

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