(5) In the administration of an estate of a nonresident decedent, the allowances received in the domiciliary administration shall be deducted from the allowances under this section.

Sec. 2. EFFECTIVE DATE.

This act is effective for estates of decedents dying after July 31, 1981.

Approved May 6, 1981

CHAPTER 104 — S.F.No. 218

An act relating to landlords and tenants; changing the time limit for landlords to furnish tenants with certain information; amending Minnesota Statutes 1980, Section 290A.19.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1980, Section 290A.19, is amended to read:

290A.19 OWNER OR MANAGING AGENT TO FURNISH RENT CERTIFICATE; PENALTY.

The owner or managing agent of any property for which rent is paid for occupancy as a homestead shall furnish a certificate of rent paid to each person who is a renter on December 31, in the form prescribed by the commissioner. If the renter moves prior to December 31, the owner or managing agent shall at his option either provide the certificate to the renter at the time he moves, or mail the certificate to the forwarding address if an address has been provided by the renter. The certificate shall be made available to the renter not later than February 15 January 31 of the year following the year in which the rent was paid. Any owner or managing agent who willfully fails to furnish a certificate as provided herein shall be liable to the commissioner for a penalty of \$20 for each act or failure to act. The penalty shall be assessed and collected in the manner provided in chapter 290 for the assessment and collection of income tax.

Approved May 6, 1981

CHAPTER 105 — S.F.No. 329

An act relating to probate; providing that certain mobile homes are homesteads; amending Minnesota Statutes 1980, Section 525.145.

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

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1980, Section 525.145, is amended to read:

525.145 DESCENT OF HOMESTEAD.

- (1) Where there is a surviving spouse the homestead, including a mobile home which is the family residence, shall descend free from any testamentary or other disposition thereof to which such the spouse has not consented in writing or by election to take under the will as provided by law, as follows:
- (a) If there be no surviving child or issue of any deceased child, to the spouse;
- (b) If there be children or issue of deceased children surviving, then to the spouse for the term of his the spouse's natural life and the remainder in equal shares to such the children and the issue of deceased children by right of representation.
- (2) Where there is no surviving spouse and the homestead has not been disposed of by will it shall descend as other real estate.
- (3) Where the homestead passes by descent or will to the spouse or children or issue of deceased children, it shall be exempt from all debts which were not valid charges thereon at the time of decedent's death; in all other cases it shall be subject to the payment of the items mentioned in section 525.16. No lien or other charge against any homestead which is so exempted shall be enforced in the probate court, but the claimant may enforce such the lien or charge by an appropriate action in the district court.

Sec. 2. EFFECTIVE DATE.

This act is effective the day after final enactment.
Approved May 6, 1981

CHAPTER 106 - S.F.No. 1057

An act relating to the state fire marshal; deleting references to a dedicated fund and to archaic misdemeanor fines; prescribing procedures for the investigation of fires; repealing obsolete statutory requirements pertaining to flammable liquids, fire extinguishers, doors of buildings, and theaters: correcting an erroneous designation of responsibility concerning fire insurance premium returns; setting a penalty; amending Minnesota Statutes 1980, Sections 299F.011, Subdivision 1; 299F.08; 299F.09; 299F.19; 299F.20; 299F.21; 299F.22; 299F.23; 299F.24; 299F.26, Subdivision 1; 299F.29; 299F.31; 299F.36, Subdivision 2; 299F.391, Subdivision 1; and 299F.46, Subdivision 1; repealing Minnesota Statutes 1980, Sections 299F.011, Subdivision 2; 299F.27; 299G.10; 299H.01; 299H.02; and 299H.28, Subdivision 1.