

of descent, petition for summary distribution, or other document initiating the proceedings, file with the probate court a return under oath, in such form as may be prescribed by the commissioner of taxation, of all property within his knowledge and the value thereof at the date of the decedent's death, (a) which the decedent has at any time transferred and which is or may be subject to an inheritance tax, (b) which the decedent held in joint tenancy, (c) which was subject to the exercise of a power of appointment by the decedent. The return shall also contain a list of all policies of insurance on the life of the decedent payable to named beneficiaries, and the amounts thereof.

Approved April 22, 1953.

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CHAPTER 629—H. F. No. 358

*An act relating to inheritance and transfer taxes; amending Minnesota Statutes 1949, Section 291.01, Subdivision 5.*

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

Section 1. Minnesota Statutes 1949, Section 291.01, Subdivision 5, is amended to read:

**Subd. 5. Life insurance policies.** (1) The proceeds of all life or accident insurance policies taken out by decedent and payable on account of his death, receivable by named beneficiaries, shall be subject to the tax herein imposed, as follows:

(a) The proceeds of all such policies hereafter issued payable to named beneficiaries.

(b) The proceeds of all such policies now in force payable to named beneficiaries in which the insured has the right to change the beneficiary or under which he has cash surrender right.

(2) Such proceeds shall be deemed a transfer within the meaning of that term as used in this chapter and a part of decedent's estate, and shall be taxable to the person or persons entitled thereto.

(3) Every corporation, partnership, association, individual, order or society authorized to transact life, accident, fraternal, mutual benefit, or death benefit insurance business which shall pay to any person, association, or corporation any insurance or death benefit *in excess of \$1,000* or shall transfer any unpaid balance of, or any interest in, any annuity contract

or deposit, upon the death of a resident of this state, shall give notice of such payment or transfer to the commissioner of taxation within ten days from the date thereof. Such notice shall be given on the forms prescribed by the commissioner of taxation, and such notice shall set forth such information as the commissioner of taxation shall prescribe.

(4) The commissioner of taxation shall determine the tax, if any, under subdivision 5.

Approved April 22, 1953.

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CHAPTER 630—H. F. No. 359

*An act relating to inheritance and transfer taxes; amending Minnesota Statutes 1949, Section 291.13, Subdivision 2.*

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

Section 1. Minnesota Statutes 1949, Section 291.13, Subdivision 2, is amended to read:

Subd. 2. If the tax is paid to the county treasurer he shall give the executor, administrator, trustee or person paying such tax, duplicate receipts therefor, one of which shall be immediately transmitted to the commissioner of taxation, whose duty it shall be to verify the correctness of the amount so paid and thereupon to countersign the same and *transmit* it to the *probate court having jurisdiction and notify the representative or his attorney of its transmittal* whereupon it shall be a proper voucher in the settlement of the accounts of the executor, administrator or trustee, or other person paying such tax. The county treasurer, upon receiving written notice from the commissioner of taxation that the receipt has been countersigned and delivered, shall transmit the amount so paid to the commissioner of taxation.

Approved April 22, 1953.

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CHAPTER 631—H. F. No. 813

*An act relating to the form of criminal informations; amending Minnesota Statutes 1949, Section 628.33.*

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

Section 1. Minnesota Statutes 1949, Section 628.33, is amended to read: