

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: