

CHAPTER 625—H. F. No. 312

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1949, Section 290.50, Subdivision 2, as amended by Laws 1951, Chapter 649.

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

Section 1. Minnesota Statutes 1949, Section 290.50, Subdivision 2, as amended by Laws 1951, Chapter 649, is amended to read:

Subd. 2. If the claim is denied in whole or in part, the taxpayer may commence an action against the commissioner to recover any overpayments of taxes claimed to be refundable but for which the commissioner has issued no certificate of refundment. Such action may be brought in the district court of the district in which lies the county of his residence or principal place of business or if an estate or trust, of the principal place of its administration, or in the district court for Ramsey county. Such action may be commenced after the expiration of six months after the claim is filed if the commissioner has not then taken final action thereon, and shall be commenced within 18 months after the notice of the order denying the claim.

Sec. 2. *The amendment by this chapter shall take effect upon passage but shall not apply to any claim filed prior thereto.*

Approved April 22, 1953.

CHAPTER 626—H. F. No. 354

An act relating to inheritance and transfer taxes; amending Minnesota Statutes 1949, Section 291.29, Subdivision 1.

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

Section 1. Minnesota Statutes 1949, Section 291.29, Subdivision 1, is amended to read:

291.29 **Reports; probate judge, register of deeds.** Subdivision 1. Each probate court *shall keep* a book which shall be a public record, and in which shall be entered by the judge of said court the name of every decedent upon whose estate an application has been made for the issue of letters of administration, or letters testamentary or ancillary letters, the date and place of death of such decedent, names and places of residence and relationship to decedent of the heirs at law of such

decedent, the estimated value of the property of such decedent, names and places of residence and relationship to decedent of the heirs at law of such decedent, the names and places of residence of the legatees, devisees, and other beneficiaries in any will of any such decedent, the amount of each legacy, and the estimated value of any property devised therein and to whom devised.

These entries shall be made from data contained in the papers filed on such application or in any proceeding relating to the estate of the decedent.

Approved April 22, 1953.

CHAPTER 627—H. F. No. 355

An act relating to inheritance and transfer taxes; amending Minnesota Statutes 1949, Section 291.35.

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

Section 1. Minnesota Statutes 1949, Section 291.35, is amended to read:

291.35 Time of payment. The tax imposed by sections 291.34 to 291.40 shall become due and payable at the expiration of 18 months after the death of the person from whom the transfer is made, and executors, administrators, trustees, grantees, donees, beneficiaries, and surviving joint owners shall be and remain liable for the tax until it is paid. If the tax is not paid when due interest at the rate of six per cent per annum shall be charged and collected from the time the same became payable.

Approved April 22, 1953.

CHAPTER 628—H. F. No. 356

An act relating to inheritance and transfer taxes; amending Minnesota Statutes 1949, Section 291.12, Subdivision 2.

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

Section 1. Minnesota Statutes 1949, Section 291.12, Subdivision 2, is amended to read:

Subd. 2. Every representative shall, at the time of filing the inventory as required by law, or, if no inventory is filed, the petitioner shall at the time of filing the petition for decree