

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