

**[291.005] [Definitions.]** *Unless the context otherwise clearly requires, the following terms used in this chapter shall have the following meanings:*

(1) *“Representative” means and includes all executors of the will of a decedent and all administrators of any description, whether general or special, of a decedent’s estate to whom letters are issued by a probate court of this state.*

(2) *“Probate Assets” means and includes all property of a decedent required by Chapter 525 to be listed on a representative’s inventory in a case where administration is to be had in a probate court of this state.*

(3) *“Non-Probate Assets” means and includes all property of every kind transferred from a decedent or at or by reason of the decedent’s death which is subject to the inheritance tax imposed by this chapter (without regard to deductions or exemptions) and which does not consist of probate assets.*

(4) *“Commissioner” means and refers to the Commissioner of Taxation of this state or any person or body within the state Department of Taxation to whom he may have delegated his functions under this chapter.*

**Section 27. Time effective.** *The provisions of this act shall become effective on January 1, 1964.*

Approved May 16, 1963.

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CHAPTER 741—S. F. No. 983

[Not Coded]

*An act relating to the state employees retirement association; providing annuities to certain legislative employees.*

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

**Section 1. State employees retirement association; special benefits.** Notwithstanding the provisions of any law to the contrary, any person who, subsequent to December 31, 1962, was entitled to receive an annuity from the state employees retirement association or had filed an application for retirement but who subsequently withdrew such application and while on authorized leave of absence is employed by the legislature or any branch thereof during any regular or special session, shall, during such employment, if such

**Changes or additions indicated by italics, deletions by ~~strikeout~~.**

leave of absence is cancelled, be entitled to receive payments of such annuity, without impairment or diminution, retroactive to the commencement of such legislative employment, or to the date subsequent to December 31, 1962, when he was first qualified to receive such annuity payments, whichever is earlier; but such employment shall not increase his allowable service.

Approved May 16, 1963.

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CHAPTER 742—S. F. No. 1528

[Not Coded]

*An act relating to the salary of the judge of probate court of Steele county.*

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

Section 1. **Steele county probate court; judge's salary.** The annual salary of the judge of probate court of Steele county is \$10,000, notwithstanding the provisions of Minnesota Statutes 1961, Section 525.081, Subdivision 1.

Sec. 2. The provisions of Minnesota Statutes 1961, Section 525.081, Subdivision 2, shall apply to the salary provided in section 1.

Approved May 16, 1963.

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CHAPTER 743—S. F. No. 1546

[Coded in Part]

*An act relating to municipal courts; fixing the salary of the judge of municipal court of Stillwater.*

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

Section 1. **Stillwater municipal court; judges salary.** The annual salary of the judge of the municipal court of Stillwater is \$5,500 subject to section 4, notwithstanding the provisions of Minnesota Statutes 1961, Section 488.21, Subdivision 2.

Sec. 2. The revisor of statutes in compiling the next edition of the Minnesota Statutes shall substitute the salary fixed in section 1 hereof for the salary specified for such judge in Minnesota Statutes 1961, Section 488.21, Subdivision 2.

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