

(e) If an estate or inheritance tax is levied in respect of a trust in which both an income beneficiary and a remainderman have an interest, any amount apportioned to the trust, including interest and penalties, even though the income beneficiary also has rights in the principal.

Subd. 4. Regularly recurring charges payable from income shall be apportioned to the same extent and in the same manner that income is apportioned under section 4.

Sec. 13. **[501.60] Application.** Except as specifically provided in the trust instrument or the will or in this act, this act shall apply to any receipt or expense received or incurred after the effective date of this act by any trust or decedent's estate whether established before or after the effective date of this act and whether the asset involved was acquired by the trustee before or after the effective date of this act.

Sec. 14. **[501.61]** The provisions of this act shall not govern the ascertainment of what constitutes the receipt of income or principal by the estate or trust for income tax purposes.

Sec. 15. **[501.62] Uniformity on interpretation.** This act shall be so construed as to effectuate its general purpose to make uniform the law of those states which enact it.

Sec. 16. **[501.63] Short title.** This act may be cited as the revised uniform principal and income act.

Sec. 17. Minnesota Statutes 1967, Section 501.47, is repealed.

Sec. 18. This act shall take effect on January 1, 1970.

Approved June 6, 1969.

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#### CHAPTER 1007—H. F. No. 899

*An act relating to sale of state property by auction; amending Minnesota Statutes 1967, Section 16.07, Subdivision 10.*

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

Section 1. Minnesota Statutes 1967, Section 16.07, Subdivision 10, is amended to read:

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

Subd. 10. **State property; auction in lieu of bids.** The commissioner of administration in lieu of advertising for bids may sell buildings and other personal property owned by the state and not needed for public purposes at public auction to the highest responsible bidder. Such sale shall be made after publication of notice thereof in a newspaper of general circulation in the area where the property is located ~~for at least two successive weeks~~ and such other advertising as the commissioner of administration may direct. Any of the property may be withdrawn from the sale prior to the completion of such sale unless the auction has been announced to be without reserve. If the sale is made at public auction a duly licensed auctioneer shall be retained to conduct such sale, his fees for such service to be paid from the proceeds, and there is appropriated from such proceeds an amount sufficient to pay such fees.

*The commissioner may consign automobiles and trucks for sale at auction either to the general public or to licensed car dealers under such terms and conditions as are in the judgment of the commissioner most advantageous to the state.*

Approved June 6, 1969.

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#### CHAPTER 1008—H. F. No. 905

*An act relating to salaries of judges of certain municipal courts; amending Minnesota Statutes 1967, Section 488.21, Subdivision 2; amending Laws 1967, Chapter 792, Section 2, Subdivision 8.*

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

Section 1. **Municipal judges; salaries.** Minnesota Statutes 1967, Section 488.21, Subdivision 2, is amended to read:

Subd. 2.	Ada	\$2,400	
	Adrian	750	
	Albert Lea	<del>6,500</del>	7,700
	Alexandria	5,500	
	Anoka	7,200	
	Appleton	2,400	
	<i>Aurora (effective Jan. 1, 1969)</i>	1,200	
	Austin	<del>5,000</del>	7,000

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