

after excluded under section 3306 of the federal internal revenue code,

(9) The term "employment" as applied to services performed by an individual for the state of Minnesota or any instrumentality wholly owned by the state, except political subdivisions or instrumentalities thereof which duly elect otherwise with the commissioner's approval, shall not include the following:

(a) Service performed by elected public officials and unclassified employees appointed for a definite term;

(b) Service performed by a faculty member in the employ of a university, college, school or any other institution which is supported wholly or substantially by public funds;

(c) Service performed by a student in the employ of an educational institution supported wholly or substantially by public funds at which the student is enrolled, or was enrolled during the most recent regular school term;

(d) Service performed by an individual who is financially supported in whole or in part by a state or federal scholarship program;

(e) Service performed in the employ of a department, institution, or wholly owned instrumentality of the state which is supported wholly or substantially by public funds under a training program required by either a public or private educational institution;

(f) Service performed by members of the Minnesota national guard when ordered to duty for military assignment;

(g) Service performed in the employ of the state conservation department directly and solely in connection with emergency fire fighting, *including but not limited to those persons temporarily employed for the purpose of detecting, locating, or suppressing forest fires.*

The specific exclusions mentioned in clause (8) of this subdivision shall not be exclusive.

Approved May 23, 1969.

CHAPTER 586—S. F. No. 1158

An act relating to the registration of certain securities; amending Minnesota Statutes 1967, Section 80.05, Subdivision 6.

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

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

Section 1. Minnesota Statutes 1967, Section 80.05, Subdivision 6, is amended to read:

Subd. 6. **Securities; registration; commercial paper.** Commercial paper or negotiable promissory notes which have a maturity at the time of issuance of not exceeding six months, exclusive of days of grace *and which are not advertised or offered for sale or sold to the general public.*

Approved May 23, 1969.

CHAPTER 587—S. F. No. 1369

An act relating to inheritance taxation; providing for deductions; amending Minnesota Statutes 1967, Section 291.07, Subdivision 1.

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

Section 1. Minnesota Statutes 1967, Section 291.07, Subdivision 1, is amended to read:

291.07 **Taxation; inheritance tax; deductions.** Subdivision 1. In determining the tax imposed by Minnesota Statutes, Section 291.01, where the estate has been submitted to the jurisdiction of the probate court, the following deductions shall be allowed:

- (1) funeral expenses
- (2) probate administration expenses, *including but not limited to expenses incurred during administration in converting real and personal property held by the estate into cash*
- (3) expenses of last illness unpaid at death
- (4) claims against the decedent which have been properly filed and allowed as such by the probate court and duly paid
- (5) family maintenance to the extent provided by Minnesota Statutes, Section 291.10
- (6) value of personal property to the extent of the amount allowed under the provisions of Minnesota Statutes, Section 525.15
- (7) federal estate taxes determined as follows:
 - (a) the value of the net estate taxable in Minnesota reduced

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