

**CHAPTER 8150**  
**DEPARTMENT OF REVENUE**  
**ESTATE AND FIDUCIARY TAX DIVISION**  
**INHERITANCE AND GIFT TAX**

8150 2205 SAFE-DEPOSIT BOXES  
 8150 2210 SAFE-DEPOSIT BOXES OF  
 ORGANIZATIONS, WAIVER

**8150.2200 [Repealed, 8 SR 2609]**

NOTE: Part 8150 2200, subpart 4, item F is renumbered as 8150 2210, 8 SR 2609

**8150.2205 SAFE-DEPOSIT BOXES.**

Subpart 1. **General rule.** Except as provided in subparts 2 and 3 and part 8150.2210, the contents of a safe-deposit box to which a decedent had access shall not be surrendered by the depository to any person until the contents have been inventoried by the county treasurer or a person authorized by the county treasurer to perform the inventory.

Subp. 2. **Exception for surviving spouse.** If the person seeking access to a safe-deposit box is a surviving spouse of the decedent and if the surviving spouse had a contractual right as a joint tenant to enter the safe-deposit box prior to the decedent's death, the depository may grant access to the safe deposit box without requiring an inventory by the county treasurer or the county treasurer's designee. For purposes of this subpart, the deceased tenant and spouse seeking access must be designated as joint tenants on the safe-deposit box rental agreement.

If the person seeking access to a safe-deposit box is a surviving spouse and the court-appointed personal representative of the decedent's estate, the depository may grant access to the safe-deposit box without requiring an inventory by the county treasurer or the county treasurer's designee.

Subp. 3. **Exception for death of authorized agent.** When an agent specifically authorized by a safe-deposit box tenant dies, access may be granted to the tenant without an inventory by the county treasurer or the designee of the county treasurer. For purposes of this subpart, an authorized agent does not include court-appointed fiduciaries. This subpart only applies to agents designated by individual renters of the safe-deposit box and subject to the terms of the "Deputy Appointment" agreement.

**Statutory Authority:** *MS s 219.31 subd 2*

**History:** *8 SR 2609*

**8150.2210 SAFE-DEPOSIT BOXES OF ORGANIZATIONS; WAIVER.**

Subpart 1. **Application for waiver.** The rule in part 8150.2205, subpart 1, in respect of inventorying the contents of a safe-deposit box in the presence of the county treasurer may be waived by the commissioner, upon application made to him, provided the safe-deposit box is rented to an organization, association, partnership, or other entity which grants authority to certain of its officers, members, or agents to enter the safe-deposit box in furtherance of the business or activities of such organization, association, etc.

Subp. 2. **Application information.** The application should contain the following information:

A. name of the organization, association, partnership, etc., requesting the waiver;

B. the type of activities in which applicant is engaged;

C. the character of the property or documents usually stored in such safe-deposit box, and the names and titles of all to whom right of access to the box is given; and

D. a statement, under oath, that no personal property of any such officers, members, or agents will be kept in such safe-deposit box.

Subp. 3. **Notification.** If the application is approved, the commissioner will notify the applicant and the depository that the death of a person authorized to enter the safe-deposit box rented by the applicant will not require that the box be sealed pending an inventory thereof in the presence of a county treasurer. Such a letter will release all concerned from the liability imposed under Minnesota Statutes, section 291.20, for permitting entry into a safe-deposit box or for entering same.

**Statutory Authority:** *MS s 219.31 subd 2*

**History:** *8 SR 2609*