

1 Department of Revenue

2 Estate and Fiduciary Tax Division

3

4 Adopted Amendments to and Repeal of the Rule Relating to

5 Inheritance and Estate Tax

6

7 Rule as Adopted

8 ~~13-MCAR-S-1:2220-Safe-deposit-boxes:~~

9 ~~A.--General-rule.--Except-as-provided-in-B.--and-C.7-the~~  
10 ~~contents-of-a-safe-deposit-box-to-which-the-decedent-had-access~~  
11 ~~shall-not-be-surrendered-by-the-depository-to-any-person-until~~  
12 ~~the-contents-have-been-inventoried-by-the-county-treasurer-or-a~~  
13 ~~person-authorized-by-the-county-treasurer-to-perform-the~~  
14 ~~inventory:~~

15 ~~B.--Exception-for-surviving-spouse.--If-the-person-seeking~~  
16 ~~access-to-a-safe-deposit-box-is-a-surviving-spouse-of-the~~  
17 ~~decedent-and-if-the-surviving-spouse-had-a-contractual-right-as~~  
18 ~~a-joint-tenant-to-enter-the-safe-deposit-box-prior-to-the~~  
19 ~~decedent's-death,-the-depository-may-grant-access-to-the-safe~~  
20 ~~deposit-box-without-requiring-an-inventory-by-the-county~~  
21 ~~treasurer-or-the-county-treasurer's-designee:~~

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

27 ~~If-the-depository-intends-to-grant-access-to-a-surviving~~  
28 ~~spouse,-the-depository-must-send-a-notice-to-the-county~~  
29 ~~treasurer-giving-the-name-and-address-of-the-surviving-spouse~~  
30 ~~and-must-also-indicate-if-the-surviving-spouse-is-a-joint-tenant~~  
31 ~~or-the-personal-representative-of-the-decedent's-estate.--The~~  
32 ~~depository-must-also-indicate-the-date-when-access-is-to-be~~  
33 ~~granted:~~

34 ~~C.--Safe-deposit-boxes-rented-to-organizations.--The~~  
35 ~~commissioner-of-revenue-may-waive-the-requirement-of-the~~  
36 ~~inventory-if-an-application-is-filed-with-the-commissioner~~

A-6-83

1 ~~stating that the safe deposit box is rented to an organization,~~  
 2 ~~association, partnership, or other entity which grants authority~~  
 3 ~~to certain of its officers, members, or agents to enter the safe~~  
 4 ~~deposit box in the course of the business or activities of the~~  
 5 ~~organization, association, partnership, or other entity.~~

6 The application shall contain the following information:

7 1. ~~the name of the organization, association,~~  
 8 ~~partnership, or entity;~~

9 2. ~~the type of activities in which applicant is engaged;~~

10 3. ~~the character of the property or documents usually~~  
 11 ~~stored in the safe deposit boxes;~~

12 4. ~~the names and titles of all to whom right of access to~~  
 13 ~~the box is given; and~~

14 5. ~~a statement, under oath, that no personal property of~~  
 15 ~~any officers, members, or agents will be kept in the box.~~

16 If the application is approved, the commissioner will  
 17 notify the applicant that the death of a person authorized to  
 18 enter the safe deposit box rented by the applicant will not  
 19 require an inventory by the county treasurer. Upon presentation  
 20 of the approved application, the depository may grant access  
 21 without requiring an inventory.

22

23 Repealer. Rules Inh Tax 11, 12, 13, 14, 19, 20, 21, 22, 23, 24,  
 24 25, 26, 27, 28, 29, 30, 56, 57, 63, 64, 65, 66, 67, 68, 69, 70,  
 25 71, 72, 73, 74, 75, 76, 77, 78, 79, 86, 87, 88, 94, 95, 96, 97,  
 26 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 111, 112, 113,  
 27 114, 115, 116, 126, 127, 128, 129, 130, 136, 137, 158, 159, 174,  
 28 175, 176, 177, 178, 179, 180, 181, 186, 187, and 188, ~~and 219~~  
 29 are repealed.