

## CHAPTER 519—H. F. No. 1181

*An act relating to inheritance and transfer taxes, amending Minnesota Statutes 1945, Section 291.27.*

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

Section 1. Minnesota Statutes 1945, Section 291.27, is amended to read as follows:

**291.27. Unpaid tax; omitted property.** If any tax is due and unpaid under the provisions of this chapter, the representative of the estate, the county attorney of the county in which an estate is probated, or the attorney general may apply to the probate court for a citation, citing the persons liable to pay such tax to appear before the court on a day specified, not more than three months from the date of such citation, and show cause why the tax should not be paid. The judge of the probate court, upon such application, and whenever it shall appear to him that any such tax accruing under this chapter has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner, and proof thereof, and the hearing and determination thereon, shall conform, as near as may be, to the provisions of the probate code of this state, and whenever it shall appear that any such tax is due and payable and the payment thereof cannot be enforced under the provisions of this chapter in the probate court, the person or corporation from whom the same is due is hereby made liable to the state for the amount of such tax.

Any tax due and unpaid under the provisions of this chapter may be enforced and collected by action in a court of general jurisdiction by the representative of any estate, or by action, in the name of the state, brought by the attorney general or the county attorney.

Any property which for any cause is omitted from an appraisal, inventory, or *inheritance tax return*, so that its value is not taken into consideration in the determination of the inheritance taxes, may be subsequently taxed against the persons receiving the same, or any part thereof, to the same effect as if included in the original appraisal, *inventory, inheritance tax return* and determination, except that any representative of an estate discharged from his trust in the meantime shall not be liable for the payment of such tax. When any property has been thus omitted in the determination of an inheritance tax, such taxes thereon may be determined and recovered in a civil action brought by the attorney general,

in the name of the state, in any court of general jurisdiction, or may be prosecuted to collection by citation and subsequent proceedings in the probate court wherein the estate was administered.

Approved April 23, 1947.

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CHAPTER 520—H. F. No. 1345

[Not Coded]

*An act relating to the municipal court of the city of St. Paul, and amending Special Laws 1889, Chapter 351, as amended by Laws 1907, Chapter 302, Laws 1913, Chapter 430, Laws 1917, Chapter 246, Laws 1919, Chapter 308, Laws 1921, Chapter 362, Laws 1927, Chapter 317, Laws 1929, Chapter 423, Laws 1941, Chapter 536 and Laws 1945, Chapter 458.*

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

**Section 1. Municipal court of the city of St. Paul; juries; police officers as bailiffs; clerks and assistants; salaries.** Special Laws 1889, Chapter 351, as amended by Laws 1907, Chapter 302, Laws 1913, Chapter 430, Laws 1917, Chapter 246, Laws 1919, Chapter 308, Laws 1921, Chapter 362, Laws 1927, Chapter 317, Laws 1929, Chapter 423, Laws 1941, Chapter 536 and Laws 1945, Chapter 458, is hereby amended to read as follows :

That jury cases shall be set for trial ten days in each month, except in the months of July and August, in the civil branch of said municipal court. The judges of said court shall annually in the month of June in each year, at the court house in the city of St. Paul, select from the electors of the city of St. Paul, not more than six hundred persons properly qualified to serve as petit jurors, and shall make out and certify a list thereof and deliver the same to the clerk of said court, and from said list of persons to serve shall be drawn petit jurors at any time required for the transaction of business in said court; provided, that if in any year such list shall not be made in the month of June, the same may be done at any time thereafter that any of the judges of said court may designate, and if from any cause there shall be a deficiency of persons in said list, such judge or judges may at any time designated by them select from the electors of said city other