

(5) In the administration of an estate of a nonresident decedent, the allowances received in the domiciliary administration shall be deducted from the allowances under this section.

Sec. 2. EFFECTIVE DATE.

This act is effective for estates of decedents dying after July 31, 1981.

Approved May 6, 1981

CHAPTER 104 — S.F.No. 218

An act relating to landlords and tenants; changing the time limit for landlords to furnish tenants with certain information; amending Minnesota Statutes 1980, Section 290A.19.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1980, Section 290A.19, is amended to read:

290A.19 OWNER OR MANAGING AGENT TO FURNISH RENT CERTIFICATE; PENALTY.

The owner or managing agent of any property for which rent is paid for occupancy as a homestead shall furnish a certificate of rent paid to each person who is a renter on December 31, in the form prescribed by the commissioner. If the renter moves prior to December 31, the owner or managing agent shall at his option either provide the certificate to the renter at the time he moves, or mail the certificate to the forwarding address if an address has been provided by the renter. The certificate shall be made available to the renter not later than ~~February 15~~ January 31 of the year following the year in which the rent was paid. Any owner or managing agent who willfully fails to furnish a certificate as provided herein shall be liable to the commissioner for a penalty of \$20 for each act or failure to act. The penalty shall be assessed and collected in the manner provided in chapter 290 for the assessment and collection of income tax.

Approved May 6, 1981

CHAPTER 105 — S.F.No. 329

An act relating to probate; providing that certain mobile homes are homesteads; amending Minnesota Statutes 1980, Section 525.145.

Changes or additions are indicated by underline, deletions by ~~strikeout~~.