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This bill repeals the estate tax, effective the day following final enactment. Estate tax changes typically are enacted with effective dates that specify to which estates they apply (e.g., “for decedents dying after a specified date”). It is likely that a day following final enactment effective date would apply the repeal to decedents dying on or after that date, since the tax is imposed on the “transfer” of property that technically occurs upon death (or as a result of death occurring). This may not be completely clear, however, and the repeal could be construed to apply to some or all estates that have not already paid the tax on some other basis for which the individual died before the day following final enactment.

The bill specifically repeals the following statutes and directs the Revisor of Statutes to make cross reference and conforming changes as a result of the repeal.

Statutory section	Description
270C.585	Transferee liability of estate tax
289A.10	Estate tax filing requirements
289A.18	Due dates for estate tax and recapture tax returns
289A.19, subd. 4	Extension for filing estate tax returns
289A.20, subd. 3 and 3a	Due dates for paying estate and recapture tax
289A.30, subd. 2	Payment extensions
289A.55, subd. 7	Interest on under payment of estate tax
291.005	Estate tax definitions
291.01	Imposition of tax
291.016	Minnesota taxable estate
291.03	Computation of tax
291.031	Tax credit for pass through entities paying tax in another state on property also subject to Minnesota tax

Section

291.075	Special use valuation of qualified property
291.12	Collection of tax by representative or trustee
291.13	Payment of tax to DOR
291.16	Power to sell property to pay tax
291.21	Commissioner's right to apply for letters of administration
291.215	Valuation of estate
291.27	Unpaid tax on omitted property