

LEGISLATIVE BILL 1123

Approved by the Governor March 6, 1972

Introduced by Judiciary Committee, Roland A. Luedtke, 28th District, Chairman; Harold D. Simpson, 46th District; Walter H. Epke, 24th District; John W. DeCamp, 40th District; Fred W. Carstens, 30th District; Ernest Chambers, 11th District; Terry Carpenter, 48th District; P. J. Morgan, 4th District

AN ACT to amend section 30-103.01, Reissue Revised Statutes of Nebraska, 1943, relating to decedent's estates; to change the internal reference; and to repeal the original section. Be it enacted by the people of the State of Nebraska,

Section 1. That section 30-103.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

30-103.01. The interest of any surviving spouse in any estate passing under any of the provisions of Chapter 30, article 1, shall be determined prior to the payment of any federal or state estate taxes, and shall not be subject to or diminished by any debt or charge against such estate by reason of any such federal or state estate tax.

Sec. 2. That original section 30-103.01, Reissue Revised Statutes of Nebraska, 1943, is repealed.