LEGISLATIVE BILL 10

Approved by the Governor February 24, 1977

Introduced by Executive Board, Barnett, 26, Chmn.

AN ACT to amend section 30-103.01, Reissue Revised Statutes of Nebraska, 1943, relating to decedents' estates; to correct an erroneous 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 Bevised 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-ot-the-provisions-of Chapter 30, article 4 23, parts 1, 2, and 4, 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 That original section 30-103.01, Reissue Revised Statutes of Nebraska, 1943, is repealed.