CONFERENCE COMMITTEE REPORT
DIGEST FOR ESB 190

Citations Affected: IC 6-4.1; IC 29-1; IC 29-3; IC 30-1; IC 30-4; IC 30-5; IC 34-45; noncode.

Synopsis: Probate, trust, and tax laws. Provides that an inheritance tax affidavit may be filed stating that no inheritance tax is due. Creates exceptions to the "dead man's statute". Creates penalties for failure to recognize the authority of an attorney in fact. Changes various probate and tax deadlines. Increases the surviving spouse allowance. Adds rules of construction concerning nonprobate transfers. Allows a person with a valid power of attorney for a surviving spouse to exercise the spouse's right of election. Changes notice requirements for supervised estates. Makes numerous other changes to the probate, trust, and tax laws. (The introduced version of this bill was prepared by the probate code study commission.) (This conference committee report removes a provision that provides that if a person who has a child by a previous spouse dies: (1) intestate; or (2) testate and a subsequent spouse of the decedent elects to take against the will; the subsequent childless spouse of the decedent takes the appraised value of 25% of the lands of the deceased.)

Effective: July 1, 2001.

Adopted	Rejected

CONFERENCE COMMITTEE REPORT

MR. SPEAKER:

Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed House Amendments to Engrossed Senate Bill No. 190 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

Page 5, delete lines 31 through 42.
Delete pages 6 and 7.
Page 8, delete lines 1 through 7.
Renumber all SECTIONS consecutively.
(Reference is to ESB 190 as reprinted April 16, 2001.)

Conference Committee Report
on
Engrossed Senate Bill 190

Signed by:

Senator Zakas Chairperson	Representative Weinzapfel
Senator Antich	Representative Foley
Senate Conferees	**House Conferees**