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## ***Detailed Fiscal Analysis***

The bill increases the maximum value of an estate that can be relieved from administration if the surviving spouse is entitled to inherit all assets of the estate from \$85,000 to \$100,000. The increase will make more estates eligible for relief from administration. If more estates apply for and receive relief from administration, county revenues from probate court fees will decrease. However, expenditures associated with the administration of estates will also decrease. Additionally, revenue decreases will be partially offset by fees charged for the release of an estate from administration.

The total amount of fees assessed in the process of administering an estate averages \$150. The fee charged for relieving an estate from administration is \$50.

Relief from administration does not relieve an estate from the estate tax. Therefore, this provision will have no effect on estate tax revenues.

The bill also increases the amount of the statutory allowance for support for a decedent's surviving spouse, minor children, or both from \$25,000 to \$40,000. The allowance may be in the form of money or property. The money or property set of as an allowance for support is considered an estate asset. Therefore, this provision will have no effect on estate tax revenues.

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