

Effective 5/3/2023

75-3-805 Classification of claims.

- (1) If the applicable assets of the estate are insufficient to pay all claims in full, the personal representative shall make payment in the following order:
 - (a) reasonable funeral expenses;
 - (b) costs and expenses of administration;
 - (c) debts and taxes with preference under federal law;
 - (d) reasonable and necessary medical and hospital expenses of the last illness of the decedent, including compensation of persons attending the decedent, and medical assistance if Section 26B-3-1013 applies;
 - (e) debts and taxes with preference under other laws of this state; and
 - (f) all other claims.
- (2) No preference shall be given in the payment of any claim over any other claim of the same class, and a claim due and payable shall not be entitled to a preference over claims not due.

Amended by Chapter 330, 2023 General Session