

**§ 30-21.1. (Effective March 1, 2024) Reporting of allowances by personal representative.**

If the assets awarded as part of a spouse's allowance or a child's allowance are distributed directly to the spouse or the petitioner for the child and never come into the possession of the personal representative, the assets shall not be reported on the inventory for the decedent's estate or on any subsequent accounting. (2023-120, s. 1.2.)