**§3-805. Classification of claims**

**1. Priority of claims.**  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. Costs and expenses of administration; [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

B. Reasonable funeral expenses; [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

B-1. Homestead allowance; [PL 2023, c. 4, §9 (NEW).]

B-2. Family allowance; [PL 2023, c. 4, §10 (NEW).]

B-3. Exempt property; [PL 2023, c. 4, §11 (NEW).]

C. Debts and taxes with preference under federal law; [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

D. Medicaid benefits recoverable under Title 22, section 14, subsection 2‑I and reasonable and necessary medical and hospital expenses of the last illness of the decedent, including compensation of persons attending the decedent; [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

E. Debts and taxes with preference under other laws of this State; and [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

F. All other claims. [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

[PL 2023, c. 4, §§9-11 (AMD).]

**2. No priority within class or for claims not due.**  Preference may not be given in the payment of any claim over any other claim of the same class, and a claim due and payable is not entitled to a preference over claims not due.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

SECTION HISTORY

PL 2017, c. 402, Pt. A, §2 (NEW). PL 2017, c. 402, Pt. F, §1 (AFF). PL 2019, c. 417, Pt. B, §14 (AFF). PL 2023, c. 4, §§9-11 (AMD).

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