

#L-1024

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11/25/87

Memorandum 87-104

Subject: Study L-1024 - Interest and Income Accruing During  
Administration (Approval for Printing)

Attached to this memorandum is the staff draft of the recommendation relating to interest and income accruing during administration. This material is presented for approval to print and include in the Commission's 1988 probate legislation. Changes in the draft made as a result of Commission decisions at the November meeting in San Francisco are shown in our new "redlining" style as insertion, ~~deletion~~, and marginal lining. |

Respectfully submitted,

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Assistant Executive Secretary

Staff Draft  
RECOMMENDATION

relating to

INTEREST AND INCOME  
ACCRUING DURING ADMINISTRATION

Expenses on Property Specifically Devised

Under existing law, expenses on specifically devised property during administration are charged first to any income from the property, and then to the residue as an expense of administration,<sup>1</sup> except that if the property is occupied rent free by the devisee, the devisee is charged with the expenses whether or not the property produces income.<sup>2</sup> The proposed law qualifies this rule by limiting the time such expenses are charged against the estate to one year after the testator's death; any expenses paid out of the estate after one year are a charge against the share of the specific devisee. Payment of expenses out of the estate is done as a convenience for the devisee who may have at the time no way of paying the expenses other than sale of the property. This convenience should not, however, have the effect of impairing the rights of other estate beneficiaries if administration is prolonged beyond a year.

Rate of Interest on Unpaid Devises

Under existing law, the rate of interest on a general pecuniary devise or on an overdue periodic payment is ten percent.<sup>3</sup> This rate is higher than the likely return on funds being held by the estate, and therefore imposes an unfair penalty on the estate. The proposed law

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1. McCarroll, 1 California Decedent Estate Supplement § 17.9, at 452 (Cal. Cont. Ed. Bar 1985).

2. Estate of Reichel, 28 Cal. App. 3d 156, 103 Cal. Rptr. 836 (1972).

3. The rate of interest is that payable on a money judgment entered in this state. Prob. Code § 663. The rate of interest on a money judgment is ten percent. Code Civ. Proc. § 685.010.

reduces the interest rate to one percentage point above the minimum rate that would be payable on a Series EE United States savings bond purchased one year after the date of the testator's death and held to maturity. The current rate is 5.84 percent.<sup>4</sup> This formula will maintain the interest rate at a level close to that available to the personal representative in a passbook savings account, but will be sufficiently higher that the personal representative has an inducement to distribute and close the estate.

#### Marital Deduction Gift

The proposed law continues the existing rule that interest on an unpaid general pecuniary devise commences one year after testator's death.<sup>5</sup> If applied to a marital deduction under a formula clause, however, this rule might decrease the value of the deduction,<sup>6</sup> contrary to testator's intent. To avoid this result, the proposed law provides that a general pecuniary devise intended to qualify for the marital deduction bears interest from the date of death. ~~THE LAW REVISION COMMISSION PARTICULARLY SOLICITS COMMENTS CONCERNING THE WISDOM OF THIS RECOMMENDATION.~~

#### Interest on Trust Distributions

Although the California Revised Uniform Principal and Income Act is a well-developed scheme for allocating to the income and remainder beneficiaries of the trust interest and income that accrue during trust

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4. This rate is 85% of the average return on five-year Treasury marketable securities rounded to the nearest one-quarter percent. A new rate is fixed every six months and is readily ascertainable. By specifying the rate of interest on savings bonds one year after the date of death, the proposed law uses a date close to the time interest must be computed and avoids having to recalculate interest every six months.

5. Prob. Code § 663(a).

6. Cf. Halstead, *The Marital Deduction*, in *California Will Drafting Practice* § 6.16, at 240 (Cal. Cont. Ed. Bar 1982).

administration,<sup>7</sup> the Act fails to address the issue of distributions from the trust. The proposed law parallels the law applicable to probate estate administration: if a distribution from a trust is not made when due, the amount of the distribution accrues interest from the date it is due, except in the case of a distribution due on the death of the settlor, in which case interest begins to run one year after death. In the case of a required distribution of current income, the proposed law makes clear that the income is payable at least annually.<sup>8</sup> To avoid double recovery, the interest payable on a distribution is offset by any income that accrues on the distribution.

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7. Prob. Code §§ 16300-16313.

8. The proposed law omits Probate Code Section 661 ("[i]n case of a bequest of the interest or income of a certain sum or fund, the interest or income accrues from the testator's death"). This omission is not a substantive change. Although the language "a certain sum or fund" is ambiguous, the cases have interpreted it to mean a testamentary trust. See, e.g., Estate of Petersen, 92 Cal. App. 2d 677, 682, 207 P.2d 607 (1949). The question of when income from a testamentary trust commences is governed by Probate Code Section 16304(a) (income commences at death if trust instrument is silent).

The question of when an income beneficiary is entitled to income from the trust must be distinguished from the question of when interest on a devise to the trust commences. Under the proposed law as well as existing law (Prob. Code § 663(a)), interest on a pecuniary devise in trust commences one year after death. If the trust is funded entirely by a pecuniary devise, the trust will have no income until either the devise is distributed to the trust or until the trust becomes entitled to interest on the undistributed devise (one year after death). Thus, although the California Revised Uniform Principal and Income Act provides that an income beneficiary is entitled to income from the date of death (Prob. Code § 16304(a)), if the devise is not distributed to the trust during the first year after death, there will be no income during this period for the trust to distribute to the income beneficiary. The proposed law makes this relationship clear.

Outline

Prob. Code §§ 660-665 (repealed). Legacies and interest

Prob. Code § 6154 (added). Classification of devises

Prob. Code §§ 12000-12007 (added)

DIVISION 7. ADMINISTRATION OF ESTATES OF DECEDENTS

PART 10. DISTRIBUTION OF ESTATE

CHAPTER 8. INTEREST AND INCOME ACCRUING  
DURING ADMINISTRATION

- § 12000. Application of chapter
- § 12001. Rate of interest
- § 12002. Income on and expenses of specific devise
- § 12003. Interest on general pecuniary devise
- § 12004. Interest on annuity
- § 12005. Interest on devise for maintenance
- § 12006. Remaining income to residuary or intestate distributees
- § 12007. Transitional provision

Prob. Code § 16304 (amended). When right to interest arises;  
apportionment of income

Prob. Code § 16305 (amended). Income earned during administration of  
decendent's estate

Prob. Code § 16314 (added). Interest on trust distributions

APPENDIX  
DISPOSITION OF EXISTING SECTIONS

Probate Code §§ 660-665 (repealed). Legacies and interest

SEC. . Chapter 11 (commencing with Section 660) of Division 3 of the Probate Code is repealed.

Comment. For the Comments to the repealed sections of former Chapter 11 (commencing with Section 660) of Division 3, see the Appendix to this recommendation.

Probate Code § 6154 (added). Classification of devises

SEC. . Section 6154 is added to the Probate Code, to read:

6154. Devises are classified as follows:

(a) A specific devise is a devise of specifically identifiable property.

(b) A general devise is a devise from the general estate that does not give specific property.

(c) A demonstrative devise is a general devise that specifies the fund or property from which the devise is primarily to be made.

(d) A general pecuniary devise is a pecuniary gift within the meaning of Section 21120 that is made by will.

(e) An annuity is a general pecuniary devise that is payable periodically.

(f) A residuary devise is a devise of property that remains after all specific and general devises have been satisfied.

Comment. Subdivision (a) of Section 6154 restates a portion of former Section 662(a) without substantive change. See also Estate of Ehrenfels, 241 Cal. App. 2d 215, 221, 50 Cal. Rptr. 358 (1966).

Subdivision (b) supersedes former Section 662(e) and is consistent with case law under the former provision. See, e.g., Estate of Jones, 60 Cal. App. 2d 795, 798, 141 P.2d 764 (1943).

Subdivision (c) restates former Section 662(b) without substantive change. The reference in subdivision (c) to a demonstrative devise as a "general" devise is new, but is consistent with prior law. See former Section 662(c) (if indicated fund fails, resort may be had to general assets as in case of general devise); 7 B. Witkin, Summary of California Law Wills and Probate § 214, at 5725 (8th ed. 1974) (same); Estate of Cline, 67 Cal. App. 2d 800, 805, 155 P.2d 390 (1945) (demonstrative devise is "in the nature of" a general devise; reference to particular fund is for convenient method of payment); Johnston, Outright Bequests, in California Will Drafting § 11.92, at 401 (Cal. Cont. Ed. Bar 1965) (demonstrative devise is "similar to" general devise). For the priority that a demonstrative devise has over other general devises, see Section 21401(b).

Subdivision (d) is new. It incorporates the definition of "pecuniary gift" provided in Section 21120(b) ("pecuniary gift" means a transfer of property made in an instrument that either is expressly stated as a fixed dollar amount or is a dollar amount determinable by the provisions of the instrument).

Subdivision (e) restates the first clause of former Section 662(c) without substantive change. The reference in subdivision (e) to an annuity as a "general" devise is new, but is consistent with the last clause of former Section 662(c) (if indicated fund fails, resort may be had to general assets as in case of general devise) and with case law. See Estate of Luckel, 151 Cal. App. 2d 481, 493-95, 312 P.2d 24 (1957) (annuity is a "general charge on the testator's whole estate"). For the priority that an annuity has over other general devises, see Section 21401(b).

Subdivision (f) restates former Section 662(f) without substantive change.

#### GROSS-REFERENCES

##### Definitions

Devise § 32  
Property § 62  
Will § 88

#### Probate Code §§ 12000-12007 (added). Interest and income accruing during administration

SEC. . Chapter 8 (commencing with Section 12000) is added to Part 10 of Division 7 of the Probate Code, to read:

#### CHAPTER 8. INTEREST AND INCOME ACCRUING DURING ADMINISTRATION

##### § 12000. Application of chapter

12000. The provisions of this chapter apply where the intention of the testator is not indicated by the will.

Comment. Section 12000 restates without substantive change former Section 660 and the introductory clause of former Section 664(a). The language of Section 12000 is drawn from Sections 6140(b) and 6165 (rules of construction of wills).

#### GROSS-REFERENCES

##### Definitions

Will § 88

§ 12001. Rate of interest

12001. If interest is payable under this chapter:

(a) The rate of interest is one percentage point greater than the minimum rate that would be payable on a Series EE United States savings bond purchased one year after the date of the decedent's death and held to maturity. If there is no minimum rate payable on a Series EE United States savings bond, the rate of interest is three percentage points less than the legal rate on judgments in effect one year after the date of the decedent's death.

(b) The rate of interest provided in subdivision (a) shall remain fixed at the applicable rate in effect one year after the date of the decedent's death and shall not be recomputed in the event of a change in the applicable rate thereafter.

Comment. Section 12001 supersedes portions of subdivisions (a) and (c) of former Section 663. Under former Section 663, the rate of interest was that payable on a money judgment entered in this state. The rule of Section 12001 applies where the intention of the testator is not indicated by the will. Section 12000 (application of chapter). The minimum rate payable on a Series EE United States savings bond may be obtained from a financial institution or from the U.S. Savings Bond Division of the Department of Treasury (1-800-U.S.BONDS).

§ 12002. Income and expenses of specific devise

12002. (a) Except as provided in subdivision (b), a specific devise does not bear interest.

(b) A specific devise carries with it income on the devised property from the date of death, less taxes and other expenses attributable to the devised property during administration of the estate.

(c) If income of specifically devised property is not sufficient to pay expenses attributable to the property, including taxes on the property, the deficiency shall be paid out of the estate until the property is distributed to the devisee or the devisee takes possession of or occupies the property, whichever occurs first. To the extent a deficiency paid out of the estate is attributable to the period that commences one year after the testator's death, whether paid during or after expiration of the one year period to which the expense is attributable, the amount paid is a charge against the share of the



devisee, and the personal representative has an equitable lien on the specifically devised property as against the devisee in the amount paid.

Comment. Section 12002 is new. Section 12002 applies to specific devises of real and personal property. See Section 32 ("devise" defined). The rule of Section 12002 applies where the intention of the testator is not indicated by the will. Section 12000 (application of chapter).

Subdivision (a) codifies case law. See, e.g., *In re Estate of Daly*, 202 Cal. 284, 287, 260 P. 296 (1927) (stock).

Subdivision (b) codifies case law. See *Estate of McKenzie*, 199 Cal. App. 2d 393, 399-400, 18 Cal. Rptr. 680 (1962) (inheritance from another estate).

The first sentence of subdivision (c) is consistent with *Estate of Reichel*, 28 Cal. App. 3d 156, 103 Cal. Rptr. 836 (1972) (where specifically devised real property produces no income but is occupied rent free by the devisee from testator's death, expenses on the property are chargeable to the devisee). The second sentence of subdivision (c) limits the burden on the estate to the first year after the decedent's death. Expenses paid out by the estate after the first year are ultimately borne by the distributee of the property. The equitable lien imposed by subdivision (c) is not good against a transferee of the property who gives fair consideration for the property without knowledge of the lien. See generally 1 J. Pomeroy, *Equity Jurisprudence* §§ 165, 171(4) (5th ed. 1941); cf. Section 15685 and the Comment thereto (trustee's lien).

#### CROSS-REFERENCES

##### Definitions

Devise § 32

Devisee § 34

Personal representative § 58

Property § 62

#### § 12003. Interest on general pecuniary devise

12003. (a) Except as provided in subdivision (b), if a general pecuniary devise, including a general pecuniary devise in trust, is not distributed within one year after the testator's death, the devise bears interest thereafter.

(b) A general pecuniary devise, including a general pecuniary devise in trust, that is a marital deduction gift within the meaning of Chapter 2 (commencing with Section 21520) of Part 5 of Division 11 bears interest from the date of the testator's death.

Comment. Subdivision (a) of Section 12003 restates former Section 663(a), except that the rate of interest is specified in Section 12001. Where the will makes a marital deduction gift, subdivision (b) provides that interest runs from the date of the

testator's death. The rule of Section 12003 applies where the intention of the testator is not indicated by the will. Section 12000 (application of chapter).

#### CROSS-REFERENCES

##### Definitions

Devise § 32

Trust § 82

Rate of interest § 12001

#### § 12004. Annuity; ~~interest on annuity or devise for maintenance~~

12004. (a) An annuity commences at the testator's death and shall be paid at the end of the annual, monthly, or other specified period.

~~(b) An annuitant or a devisee of a devise for maintenance is entitled to interest on the amount of any unpaid accumulations of the payments held by the personal representative on each anniversary of the testator's death, computed from the date of the anniversary.~~

(b) If an annuity is not paid at the end of the specified period, it bears interest thereafter, but no interest accrues during the first year after the testator's death.

Comment. Subdivision (a) of Section 12004 restates former Section 663(b) without substantive change.

Subdivision (b) ~~restates supersedes the portion of~~ former Section 663(c) ~~that related to annuities, except that the provision governing the interest rate is superseded by Section 12001 and the provision governing an income beneficiary of a trust is superseded by Section 16304 (when right to income arises).~~

The rule of Section 12004 applies where the intention of the testator is not indicated by the will. Section 12000 (application of chapter).

#### CROSS-REFERENCES

##### Definitions

~~--Devise § 32~~

~~--Devisee § 34~~

~~--Personal representative § 58~~

~~--Trust § 82~~

Rate of interest § 12001

#### § 12005. Interest on devise for maintenance

12005. A devisee of a devise for maintenance is entitled to interest on the amount of any unpaid accumulations of the payments held by the personal representative on each anniversary of the testator's death, computed from the date of the anniversary.

Comment. Section 12005 restates the portion of former Section 663(c) that related to devises for maintenance. The rule of Section 12005 applies where the intention of the testator is not indicated by the will. Section 12000 (application of chapter).

#### CROSS-REFERENCES

##### Definitions

Devise § 32

Devisee § 34

Personal representative § 58

Rate of interest § 12001

§ 12005 12006. Remaining income to residuary or intestate distributees

12005 12006. (a) Net income received during administration not paid under other provisions of this chapter and not otherwise devised shall be distributed pro rata as income among all distributees who receive either residuary or intestate property. If a distributee takes for life or for a term of years, the pro rata share of income belongs to the tenant for life or for the term of years.

(b) Net income under subdivision (a) includes net income from property sold during administration.

Comment. Section 12005 12006 supersedes former Section 664. The former reference to a distribution to a beneficiary in trust as income to the trust is omitted; this matter is governed by Section 16305(a) (California Revised Uniform Principal and Income Act). The reference to intestate property is new, and recognizes that there may be a partial intestacy in a testate estate. The rule of Section 12005 12006 applies to a person who receives either or both testate and intestate property.

The rule of Section 12005 12006 applies where the intention of the testator is not indicated by the will. Section 12000 (application of chapter).

#### CROSS-REFERENCES

##### Definitions

Devise § 32

Property § 62

~~Trust § 82~~

~~§ 12006. Reference to former law~~

~~12006. A reference in a written instrument, including a will or trust, to a provision of former Chapter 8 (commencing with Section 160) of Division 1, or former Chapter 11 (commencing with Section 660) of Division 3, shall be deemed to be a reference to the corresponding provision of this chapter.~~

~~Comment. Section 12006 continues the substance of subdivision (b) of former Section 665, and includes a reference to former Chapter 11 of Division 3 in which former Section 665 was found.~~

#### GROSS-REFERENCES

##### Definitions

--Will-§-88

--Trust-§-82

##### § 12007. Transitional provision

~~12008, 12007.~~ This chapter applies only in cases where the decedent died on or after July 1, 1989. In cases where the decedent died before July 1, 1989, ~~the law that would have applied had the law that enacted this chapter not been enacted shall apply~~ the applicable law in effect before July 1, 1989, continues to apply.

Prob. Code § 16304 (amended). When right to income arises;

##### apportionment of income

SEC. . Section 16304 of the Probate Code is amended to read:

16304. (a) An income beneficiary is entitled to income from the date specified in the trust instrument or, if none is specified, from the date an item of property becomes subject to the trust. In the case of an item of property becoming subject to a trust by reason of a person's death, it becomes subject to the trust as of the date of death of the person even though there is an intervening period of administration of the person's estate, ~~and bears interest as provided in Section 16314.~~ except that income on the property during the period of administration is governed by Chapter 8 (commencing with Section 12000) of Part 10 of Division 7, and becomes subject to the trust as it accrues.

(b) Upon property becoming subject to a trust by reason of a person's death:

(1) Receipts due but not paid at the date of death of the person are principal.

(2) Receipts in the form of periodic payments (other than corporate distributions to stockholders), including rent, interest, or annuities, not due at the date of the death of the person shall be

treated as accruing from day to day. That portion of the receipt accruing before the date of death is principal and the balance is income.

(c) In all other cases, any receipt from income-producing property is income even though the receipt was earned or accrued in whole or in part before the date when the property became subject to the trust.

(d) If an income beneficiary's right to income ceases by death or in any other manner, all ~~payments-actually~~ income paid to the income beneficiary or ~~in-the-hands-of~~ received by the trustee ~~for-payment-to~~ belongs to the income beneficiary before such termination ~~belong~~ belongs to the income beneficiary or to his or her personal representative. All income ~~actually~~ received by the trustee after such termination shall be paid to the person next entitled to income by the terms of the trust. This subdivision is subject to subdivision (d) of Section 21524 and does not apply to income received by a trustee under subdivision (b) of Section 16305.

(e) Corporate distributions to stockholders shall be treated as due on the day fixed by the corporation for determination of stockholders of record entitled to distribution or, if no date is fixed, on the date of declaration of the distribution by the corporation.

(f) A distribution to a beneficiary of current income is payable not less frequently than annually.

Comment. Subdivision (a) of Section 16304 is amended to make clear that the rules governing accrual of interest--on--trust distributions--apply-to--income on testamentary distributions in trust during from-the-date-of-death-notwithstanding- an intervening period of estate administration are the rules applicable to estate administration.

The amendments in subdivision (d) are technical.

Subdivision (f) is added to fill a gap in the law. For accrual of interest on unpaid distributions of current income, see Section 16314 (interest on trust distributions).

Prob. Code § 16305 (amended). Income earned during administration of decedent's estate

SEC. . Section 16305 of the Probate Code is amended to read:

16305. Unless the will otherwise provides, income from the property of a decedent's estate after the death of the testator and before distribution, including income from property used to discharge

liabilities, shall be distributed in the manner set forth in ~~Chapter 11 (commencing with Section 660) of Division 3~~ Chapter 8 (commencing with Section 12000) of Part 10 of Division 7. Income received by a trustee under this subdivision shall be treated as income of the trust.

(b) When an income beneficiary's right to income, including interest payable under Section 663 16304, ceases by death or in any other manner during the period of probate administration, income attributable to the period prior to the termination of such right, when subsequently received by the trustee, shall be equitably prorated between the beneficiary or his or her personal representative and the person next entitled to income by the terms of the trust instrument.

Comment. Subdivision (a) of Section 16305 is amended to correct section references. Subdivision (b) is amended to reflect the repeal of separate probate administration provisions relating to interest on the share of a trust income beneficiary; these provisions are superseded by Sections 16304 (when right to income arises) and 16314 (interest on trust distributions).

Prob. Code § 16314 (added). Interest on trust distributions

SEC. . Section 16314 is added to the Probate Code, to read:

16314. (a) If a distribution under a trust, whether to an income beneficiary or a remainder beneficiary and whether outright or subject to a further trust, is not made on the date when the distribution is payable, the amount of the distribution bears interest thereafter--at the rate provided in Section 12001. In the case of a beneficiary of current income, the distribution is payable not less frequently than annually.

(b) Notwithstanding subdivision (a), if a distribution payable on the death of the settlor is not made within one year after the settlor's death, the amount of the distribution bears interest thereafter.

(c) The rate of interest payable under this section is one percentage point greater than the minimum rate that would be payable on a Series EE United States savings bond purchased on the date interest commences to run and held to maturity. If there is no minimum rate payable on a Series EE United States savings bond, the rate of interest is three percentage points less than the legal rate on judgments in effect on the date interest commences to run. The rate

of interest shall remain fixed at the applicable rate in effect on the date interest commences to run and shall not be recomputed in the event of a change in the applicable rate thereafter.

(d) Interest payable under this section shall be reduced by the amount of any income attributable to the distribution during the time the distribution bears interest.

Comment. Section 16314 is new. It governs interest payable during probate as well as interest during trust administration. See Section 16304 (when right to income arises; apportionment of income). In the case of a beneficiary of current income, the distribution is payable not less frequently than annually. See Section 16304(f). The rate of interest payable on trust distributions parallels that payable in probate administration. See Section 12001 (rate of interest). The trust instrument may vary the rules provided in this section. See Section 16302.

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## APPENDIX

### DISPOSITION OF EXISTING SECTIONS

#### DIVISION 3. ADMINISTRATION OF ESTATES OF DECEDENTS

##### CHAPTER 11. LEGACIES AND INTEREST

###### § 660 (repealed). Testator's intention controls

Comment. Former Section 660 is restated in Section 12000 (application of chapter) without substantive change.

###### § 661 (repealed). Bequest of interest or income of certain sum

Comment. Former Section 661 is superseded by Section 16304(a) (when right to interest accrues; apportionment of income).

###### § 662 (repealed). Kinds of legacies

Comment. The first portion of subdivision (a) of former Section 662 is restated in Section 6154(a) (specific devise) without substantive change. The last portion of subdivision (a) (if specific gift fails, resort cannot be had to testator's other property) is superseded by Sections 21401 (order of abatement) and 6171-6173 (ademption).

Subdivision (b) is restated in Section 6154(c) (demonstrative devise) without substantive change.

The first portion of subdivision (c) is restated in Section 6154(d) (annuity) without substantive change. The last portion of subdivision (c) is restated in Section 21403(b) (abatement within classes) without substantive change.

Subdivision (d) is restated in Section 6142(f) (residuary devise) without substantive change.

Subdivision (e) is superseded by Section 6154(b) (general devise).

§ 663 (repealed). Interest; annuities

Comment. The provision of subdivision (a) of former Section 663 that interest on a general pecuniary legacy commences one year after death is restated in Section 12003 without substantive change. The provision of subdivision (a) that the rate of interest is that payable on a money judgment entered in this state is superseded by Section 12001.

Subdivision (b) is continued in Section 12004(a).

The portion of § subdivision (c) that related to interest on annuities is restated in Section 12004(b), ~~(interest on unpaid periodic payments)~~ the portion that related to interest on a devise for maintenance is restated in Section 12005, except that the provision governing the interest rate is superseded by Section 12001, and the provision governing an income beneficiary of a trust is superseded by Section 16304(a) (when right to trust income arises).

§ 664 (repealed). Distribution of income from certain property

Comment. Subdivision (a) of former Section 664 is superseded by Sections 12000 (application of chapter) and 12006 (remaining income to residuary or intestate distributees).

Subdivision (b) is superseded by Section 16305(a) (income earned during administration of decedent's estate).

§ 665 (repealed). Transitional provision

Comment. Subdivision (a) of former Section 665 is generalized in Section 2(a). Subdivision (b) is omitted.