

vided, the taking of frogs may be prohibited in such areas of the state and during such periods as the commissioner may by order prescribe. Provided, further, that no person shall be permitted to take or possess frogs unless legally entitled to take fish within the state. The commissioner shall establish regulations dealing with the purchase, possession and transportation of frogs for purposes other than bait. The fee for this license shall be \$25 for residents; \$100 for non-residents. ~~Only residents may obtain this license.~~ The commissioner may issue licenses to residents to take, possess, transport and sell frogs for purposes other than bait. The license fee shall be \$2.50.

Approved May 23, 1969.

CHAPTER 608—S. F. No. 2587

[Not Coded]

An act authorizing a conveyance by the state releasing its interests in certain lands in Blue Earth county.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Conveyance by state of lands in Blue Earth county.** The commissioner of conservation may transfer and convey by quitclaim deed, in such form as the attorney general approves, in the name of the state of Minnesota, to Iler O. Iverson and Gladys M. Iverson, without consideration, all the rights and easements acquired by the state in and to the following described lands in the county of Blue Earth, to-wit:

Lot 6, Block 2, Lakeview Subdivision, Eagle Lake, Blue Earth County, according to the recorded plat thereof.

Approved May 23, 1969.

CHAPTER 609—H. F. No. 149

[Coded]

An act relating to unsolicited merchandise; declaring unsolicited merchandise to be a gift.

Be it enacted by the Legislature of the State of Minnesota:

Changes or additions indicated by italics, deletions by ~~strikeout~~.

Section 1. [325.92] **Unsolicited goods; delivery.** Unless otherwise agreed, where unsolicited goods are addressed to and sent to a person, he has a right to refuse to accept delivery of the goods and is not bound to return such goods to the sender. The receipt of such unsolicited goods shall for all purposes be deemed an unconditional gift to the recipient who may use or dispose of the same in any manner he sees fit without any obligation on his part to the sender.

Approved May 23, 1969.

CHAPTER 610—H. F. No. 1664

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1967, Section 290.10.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1967, Section 290.10, is amended to read:

290.10 **Taxation; income tax; gross income; non-deductible items.** In computing the net income no deduction shall in any case be allowed for:

- (1) Personal, living or family expenses;
- (2) Amounts paid out for new buildings or for permanent improvements or betterments made to increase the value of any property or estate, except as otherwise provided in this chapter;
- (3) Amounts expended in restoring property or in making good the exhaustion thereof for which an allowance is or has been made;
- (4) Premiums paid on any life insurance policy covering the life of the taxpayer or of any other person;
- (5) The shrinkage in value, due to the lapse of time, of a life or terminable interest of any kind in property acquired by gift, devise, bequest or inheritance;
- (6) Losses from sales or exchanges of property, directly or indirectly, between members of a family, or, except in the case of distributions in liquidation, between an individual and a corporation in which such individual owns, directly or indirectly, more than 50 per cent in value of the outstanding stock; or between any person or cor-

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.