

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-

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poration and a trust created by him or it or of which he or it is a beneficiary, directly or indirectly; for the purpose of this clause, an individual shall be considered as owning the stock owned, directly or indirectly, by his family; and the family of an individual shall include only his brothers and sisters (whether by the whole or half blood), spouse, ancestor, and lineal descendants, but such losses shall be allowed as deductions if the taxpayer shows to the satisfaction of the commissioner that the sale ~~of~~ *or* exchange was bona fide and for a fair and adequate consideration;

(7) *In computing net income, no deduction shall be allowed under section 290.09, subdivision 1, relating to expenses incurred or under section 290.09, subdivision 3, relating to interest accrued;*

(a) *If such expenses or interest not paid within the taxable year or within two and one-half months after the close thereof; and*

(b) *If, by reason of the method of accounting of the person to whom the payment is to be made, the amount thereof is not, unless paid, includible in the gross income of such person for the taxable year in which or with which the taxable year of the taxpayer ends; and*

(c) *If, at the close of the taxable year of the taxpayer or at any time within two and one-half months thereafter, both the taxpayer and the person to whom the payment is to be made are persons between whom losses would be disallowed under clause (6);*

(8) *Contributions by employees under the federal railroad retirement act, the federal social security act, or to Minnesota or federal public employee retirement funds.*

(9) *Expenses, interest and taxes connected with or allocable against the production or receipt of all income not included in the measure of the tax imposed by this act. When the federal income tax liability is joint and several under a joint federal return of husband and wife, the allowable federal income tax paid on the income included in the joint federal return may be taken as a deduction from gross income by the spouse who paid the federal income tax.*

(10) *In situations where chapter 290 provides for an exclusion from gross income of a specific dollar amount of an item of income assignable to this state, and within the measure of the tax imposed by chapter 290, that portion of the federal income tax paid upon such income excluded shall not be deductible in computing net income.*

(11) *Amounts paid or accrued for such taxes and carrying*

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charges as, under regulations prescribed by the commissioner, are chargeable to capital account with respect to property, if the taxpayer elects, in accordance with such regulations, to treat such taxes or charges as so chargeable.

Became law without governor's signature.

Filed May 23, 1969.

CHAPTER 611—S. F. No. 52

[Not Coded]

An act relating to tax levies for general revenue purposes in Beltrami county.

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

Section 1. **Beltrami county; general revenue tax levy.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 275.09 to the contrary, the board of county commissioners of the county of Beltrami may levy annually a tax for general revenue purposes at such a rate as will produce not to exceed \$235,000.

Sec. 2. This act takes effect when approved by the board of county commissioners of the county of Beltrami, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 24, 1969.

CHAPTER 612—S. F. No. 747

[Not Coded]

An act relating to tax levies for the road and bridge fund in the county of Aitkin.

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

Section 1. **Aitkin county; road and bridge tax levy.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 163.05, the board of county commissioners of Aitkin county may levy taxes annually for the county road and bridge fund a tax

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