

CHAPTER 96—S.F.No.326

[Coded]

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1969, Section 290.934, by adding a new subdivision.

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

Section 1. Minnesota Statutes 1969, Section 290.934, is amended by adding a subdivision to read:

Subd. 7. TAXATION; INCOME TAX; ESTIMATED TAX; FAILURE TO FILE. In the case of a corporation which fails to file an estimated tax for a taxable year when one is required, the period of the underpayment shall run from the four installment dates as set forth in Minnesota Statutes, Section 290.933, Subdivision 1, Clause (1), to whichever of the periods set forth in Minnesota Statutes, Section 290.934, Subdivision 3, Clauses (1) and (2), is the earlier.

Approved April 2, 1971.

CHAPTER 97—H.F.No.302

An act relating to veterans; regulating the benefits allowed to certain defined soldiers; amending Minnesota Statutes 1969, Section 197.75, Subdivisions 1, 4, and 5.

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

Section 1. Minnesota Statutes 1969, Section 197.75, Subdivision 1, is amended to read:

197.75 VETERANS BENEFITS; EXPENDITURES, LIMITATION. Subdivision 1. The commissioner of veterans affairs shall spend a biennial appropriation for tuition of soldiers, and for tuition, fees, board, room, books and supplies of the children of soldiers who have died as a result of their service in the military or naval forces of the United States as determined by the United States Veterans Administration or other instrumentality of the United States, in the University of Minnesota, a state college, a junior college, or any other college of higher learning within the state accredited by the North Central Association of Colleges and Secondary Schools, a law college

Changes or additions indicated by underline, deletions by strikethrough.