

deaf at the close of the taxable year. If the husband and wife make separate returns, these credits may be taken by either or divided between them.

(g) For taxable years which begin after December 31, 1974, in the case of an individual, an additional \$25 for each person (other than a spouse) who is deaf and dependent upon and receiving his chief support from the taxpayer.

(h) For the purposes of subparagraphs (e), (f) and (g) of paragraph (4), an individual is deaf if the average loss in the speech frequencies (500-2000 Hertz) in the better ear, unaided, is 92 decibels, American National Standards Institute, or worse.

(5) In the case of an insurance company, it shall receive a credit on the tax computed as above equal in amount to any taxes based on premiums paid by it during the period for which the tax under Extra Session Laws 1967, Chapter 32, is imposed by virtue of any law of this state, other than the surcharge on premiums imposed by Extra Session Laws 1933, Chapter 53, as amended;

(6) If the status of a taxpayer, insofar as it affects the credits allowed under paragraphs 1, 2 and 3 shall change during the taxable year, or if the taxpayer shall either become or cease to be a resident of the state during such taxable year, such credit shall be apportioned, in accordance with the number of months before and after such change. For the purpose of such apportionment, a fractional part of a month shall be disregarded unless more than one-half of the month, in which case it shall be considered as a month. In case of death during a taxable year, a credit shall be allowed to the decedent, in proportion to the number of months before his death, and to his estate, in proportion to the number of months after his death, and in any event a minimum credit of \$5 shall be allowed to the decedent and his estate, respectively;

(7) In the case of a non-resident individual, credits under paragraphs 1, 2, 3 and 4 shall be apportioned in the proportion of the gross income from sources in Minnesota to the gross income from all sources, and in any event a minimum credit of \$5 shall be allowed.

Approved June 4, 1975.

CHAPTER 356—H.F.No.470

An act relating to pharmacy and drugs; requiring certain information on labels affixed to containers of certain drugs; amending Minnesota Statutes 1974, Section 151.212.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MIN-

Changes or additions indicated by underline deletions by ~~strikeout~~

NESOTA:

Section 1. Minnesota Statutes 1974, Section 151.212, is amended to read:

151.212 PHARMACY; CONTROLLED SUBSTANCES; LABEL OF PRESCRIPTION DRUG CONTAINERS. Subdivision 1. PRESCRIPTION DRUGS. Drugs dispensed pursuant to a prescription shall bear a label permanently affixed to the immediate container in which the drug is dispensed. Such label shall bear all information required by law and by regulations of the board.

Subd. 2. CONTROLLED SUBSTANCES. In addition to the requirements of subdivision 1, when the use of any drug containing a controlled substance, as defined in chapter 152, either alone or in conjunction with alcoholic beverages, may impair the ability of the user to operate a motor vehicle, that fact shall be prominently set forth on the label or container.

Approved June 5, 1975.

CHAPTER 357—H.F.No.494

[Coded in Part]

An act relating to commerce; requiring notice to consumers of right to cancel buyer's club contract; amending Minnesota Statutes 1974, Section 325.962, Subdivision 2, and by adding a subdivision.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 325.962, is amended by adding a subdivision to read:

Subd. 1a. COMMERCE; BUYER'S CLUB CONTRACTS; RIGHT TO CANCEL. In lieu of the notice of cancellation required by subdivision 1, the seller may provide notice in a manner which conforms to applicable federal law or regulation or section 325.935 so long as the notice provides the information required by subdivision 1.

Sec. 2. Minnesota Statutes 1974, Section 325.962, Subdivision 2, is amended to read:

Subd. 2. Every contract which does not contain the notice specified in ~~subdivision 1~~ this section may be cancelled by the member at any time by giving notice of cancellation by any means.

Approved June 4, 1975.

Changes or additions indicated by underline deletions by ~~strikeout~~