

shall not be subject to the taxes imposed by this chapter, except the tax imposed under section 290.92.

Sec. 3. Minnesota Statutes 1980, Section 290.974, is amended to read:

290.974 RETURN OF ELECTING SMALL BUSINESS CORPORATION.

Every electing small business corporation ~~(as defined in section 290.971, subdivision 4)~~ under section 2 shall make a partnership return for each taxable year during which said election is in effect stating specifically the names and addresses of all persons owning stock in the corporation at any time during the taxable year, the number of shares of stock owned by each shareholder at all times during the taxable year, and such other information for the purposes of carrying out the provisions of ~~sections 290.974 to 290.975~~ section 290.01, subdivision 20 and section 2 as the commissioner may by forms and regulations prescribe. ~~Any return filed pursuant to this section shall, for purposes of sections 290.49 and 290.50 (relating to limitations), be treated as a return filed by a partnership under section 290.41.~~

Sec. 4. **REPEALER.**

Minnesota Statutes 1980, Sections 290.971; 290.972; and 290.975 are repealed.

Sec. 5. **EFFECTIVE DATE.**

This act is effective for taxable years of corporations beginning after December 31, 1980.

Approved June 1, 1981

CHAPTER 345 — S.F.No. 31

An act relating to transportation; restricting the powers of the commissioner of transportation with respect to a certain trunk highway within the city of St. Paul; proposing new law coded in Minnesota Statutes, Chapter 161.

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

Section 1. **[161.122] RESTRICTIONS ON MARKED TRUNK HIGHWAY NO. 51.**

The location, designation, marking and numbering of Legislative Route No. 125, marked trunk highway No. 51, as that route is established, located, designated, marked and traveled southerly of University Avenue within the city of St. Paul, shall not be changed by the commissioner of transportation.

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

Nothing in this section shall be construed to restrict the study of options under consideration regarding the completion of Interstate 35E.

Sec. 2. EFFECTIVE DATE.

This act is effective the day following its enactment.

Approved June 1, 1981

CHAPTER 346 — S.F.No. 359

An act relating to workers' compensation; expressing the intent of the legislature with respect to chapter 176; providing for transition to competitive workers' compensation insurance rates; transferring compensation judges from the workers' compensation division to a separate division within the office of administrative hearings; making the workers' compensation court of appeals a separate and independent agency with appellate review powers; providing for a discount assumption with respect to calculating reserves for claims of insurance companies; authorizing the commissioner of insurance to initiate a rate hearing; transferring responsibility for the assigned risk plan to the commissioner of insurance; creating an assigned risk plan review board; permitting benefit payment transferring certain provisions with respect to the Minnesota workers' compensation reinsurance association; redefining the maximum reinsurance liability limitation as a prefunded limit; modifying filing procedures; providing for a survey of closed compensation claims and an examination of insurer reserving practices; removing the exemption of political subdivisions from the definitions of insurer and insurance in chapter 79; providing for the design and implementation of an improved records and information system in the department of labor and industry; providing for the addition of rehabilitation and computer support personnel in the department of labor and industry; permitting the commissioner of labor and industry to negotiate with his counterparts in other states in jurisdictional disputes; establishing a preponderance of the evidence standard in factual determinations under chapter 176; granting subrogation rights to the special compensation fund in third party actions; providing for lump sum permanent partial disability payments on return to work and weekly payments if an employee could but does not return to work; limiting attorneys' fees to only disputed portions of claims; providing a procedure for settlement offers by any litigant in a disputed claim proceeding; defining employee in certain situations; requiring claimants' attorneys to provide their clients with written information regarding fees under chapter 176; providing a penalty for attorneys who violate the fee provisions of chapter 176; providing a ten year limitation on death benefits to dependents; providing rehabilitation opportunities for dependent surviving spouses; requiring the commissioner of labor and industry to adopt disability degree schedules; prohibiting combined workers' compensation and government survivor benefits from exceeding the limit provided in chapter 176; providing a new formula for determining assessments against employers and insurers for the special compensation fund; providing for payment of attorneys' fees in disputes over supplementary benefits; requiring the commissioner of insurance to develop a medical fee schedule; requiring the commissioner to review the quality of care and other aspects

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