ally maintains a regular faculty and curriculum and normally has a regularly organized body of students, in attendance at the place where its educational activities are carried on.

Sec. 2. **Application.** *The provisions of this chapter are applicable to all taxable years beginning after December 31, 1954.*

Approved February 15, 1955.

CHAPTER 23—H. F. No. 266

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.072.

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

Section 1. Minnesota Statutes 1953, Section 290.072, is amended to read:

290.072 **Alimony payments reported for taxation.** Sub-division 1. *If a wife is divorced or legally separated from her husband under a decree of divorce or of separate main-tenance, the wife's gross, income; if she is a resident of the State of Minnesota, includes periodic payments (whether or not made at regular intervals) received after such decree in discharge of (or attributable to property transferred, in trust or otherwise, in discharge of) a legal obligation which, be-cause of the marital or family relationship, is imposed on or in-curred by the husband under the decree or under a written in-strument incident to such divorce or separation.*

(2) If a wife is separated from her husband and there is a written separation agreement, the wife's, gross income, if she is a resident of the State of Minnesota, includes periodic payments (whether or not made at regular intervals) received after such agreement is executed which are made under such agreement and because of ʼthe marital or family relationship (or which are attributable to property transferred, in trust or otherwise, under such agreement and because of such relation-ship). This paragraph shall not apply if the husband and wife make a single return jointly.

(3) If a wife is separated from her husband, the wife's gross income, if she is a resident of the State of Minnesota, includes periodic payments, (whether or not made at regular intervals) received by her from her husband under a decree requiring the husband to make the payments for her support

or maintenance. This paragraph shall not apply if the husband and wife make a single return jointly.

Subd. 2. *The husband's gross income does not include amounts received by the wife which, under subdivision 1, are (1) includible in the gross income of the wife, and (2) attributable to transferred property.*

Subd. 3. This section shall not apply to that part of any periodic payment which is fixed by the decree or written instrument as payable for the support of minor children of the husband. To the extent of the amount so fixed, the entire amount of such payment, if less than the total amount payable, shall be considered as payable for the support of minor children.

Subd. 4. Instalment payments of lump sum obligations fixed in the decree or written instrument shall not be considered periodic payments under this section, unless the total amount is to be paid within a period ending more than ten years from the date of the decree or instrument, and then only to the extent that instalment payments received during the taxable year do not exceed ten percent of the total amount so fixed.

Subd. 5. For purposes of this section and any other section of this chapter the terms "wife" and "husband" shall include "former wife" and "former husband," respectively; *and, if the payments described in such sections are made by or on behalf of the wife or former wife to the husband or former husband instead of vice versa, wherever appropriate to the meaning of such sections, the term "husband" shall be read "wife" and the term "wife" shall be read "husband".*

Sec. 2. **Application.** *The provisions, of this chapter are applicable to all taxable years beginning after December 31, 1954.*

Approved February 15, 1955.

CHAPTER 24—H. F. No. 60

An act relating to observance of Memorial Day; amending Minnesota Statutes 1953, Section 375.34.

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

Section 1. Minnesota Statutes 1953, Section 375.34, is amended to read: