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:

375.34 **Memorial Day, appropriation for observance.**
The county board of each county *may* appropriate from the
revenue fund of *the* county not *more than $500* annually *to aid
in the observance of Memorial Day in commemoration of the*
noble and valiant deeds of the nation's soldier dead.
Approved February 17, 1955.

CHAPTER 25—H. F. No. 79

[Not Coded]

*An act authorizing and directing the transfer of lands to
the Village of Fridley, Minnesota.*

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

Section 1. **Conveyance, state to Village of Fridley.**
Notwithstanding any law to the contrary, the governor, upon
the recommendation of the commissioner of highways, shall
transfer and convey by quitclaim deed in such form as the at-
torney general may approve, in the name of and on behalf of
the State of Minnesota to the Village of Fridley in the Coun-
ty of Anoka for public purposes, upon such terms and condi-
tions as may be agreed upon, all or any portion or portions of
the following described real estate situated in Anoka County,
to-wit:

All that part of the following described tract:
Governments Lots 1 and 2 of Section 24, Township 30
North, Range 24 West, including Lot 15, Meloland
Gardens, according to the plat thereof now on file and
of record in the office of the Register of Deeds in
and for Anoka County;
which lies northwesterly of the northwesterly boundary line of
Trunk Highway No. 65 as the same was located on July 17,
1953, and southeasterly of a line run parallel with and dis-
tant 75 feet southeasterly of the following described line:
Beginning at a point on the south line of Section 23,
Township 30 North, Range 24 West, distant 3 feet
west of the southeast corner thereof; thence run
northerly and parallel with the east line of said Sec-
tion 23 for 1872.4 feet; thence deflect to the right on
a 1°30′ curve (delta angle 20°08′) for 1342.2 feet;
thence on tangent to said curve for 1684.9 feet; thence
deflect to the left on a 1°00′ curve (delta angle 20°-
49′) for 600 feet and there terminating;
excepting therefrom a trangular piece of land adjoining and