

(a) *for investment purposes only and not for the active conduct of a business, or*

(b) *for the joint production, extraction, or use of property, but not for the purpose of selling services or property produced or extracted,*

if the income of the members of the organization may be adequately determined without the computation of partnership taxable income.

(2) *For purposes of this section, a partnership agreement includes any modifications of the partnership agreement made prior to, or at, the time prescribed by law for the filing of the partnership return for the taxable year (not including extensions) which are agreed to by all the partners, or which are adopted in such other manner as may be provided by the partnership agreement.*

(3) *For purposes of this section, the term "liquidation of a partner's interest" means the termination of a partner's entire interest in a partnership by means of a distribution, or a series of distributions, to the partner by the partnership.*

Subd. 27. The taxable net income of the partnership shall be assigned to this state under sections 290.17 to 290.20.

Subd. 28. The provisions of this chapter shall apply with respect to

(1) *any partnership taxable year beginning after December 31, 1954, and*

(2) *any part of a partner's taxable year falling within such partnership taxable year.*

Approved April 11, 1955.

CHAPTER 407—S. F. No. 333

An act relating to actions for death by wrongful act, changing the method of distribution; amending Minnesota Statutes 1953, Section 573.02, Subdivision 1.

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

Section 1. Minnesota Statutes 1953, Section 573.02, Subdivision 1, is amended to read:

573.02 **Action for death by wrongful act.** Subdivision 1. When death is caused by the wrongful act or omission of

any person or corporation, the trustee appointed as provided in subdivision 2 may maintain an action therefor if the decedent might have maintained an action, had he lived, for an injury caused by such wrongful act or omission. The action may be commenced within three years after the act or omission. The recovery in such action in such an amount as the jury *deems* fair and just in reference to the pecuniary loss resulting from such death shall not exceed \$17,500 shall be for the exclusive benefit of the surviving spouse and next of kin, *proportionate to the pecuniary loss severally suffered by the death*. Funeral expenses and any demand for the support of the decedent, other than old age assistance, allowed by the court having jurisdiction of the action, *are* first deducted and paid. If an action for such injury *was* commenced by *the* decedent and not finally determined during his life, it may be continued by *the* trustee for recovery of such damages for the exclusive benefit of the surviving spouse and next of kin, *proportionate to the pecuniary loss severally suffered by the death*. The court on motion shall make *an* order allowing such continuance and directing pleadings to be made and issues framed as in actions begun under this section.

Approved April 12, 1955.

CHAPTER 408—H. F. No. 165

[Coded]

An act relating to the granting of sabbatical leave to professional personnel employed by school districts.

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

Section 1. [130.33] **Sabbatical leave for school teachers.** [Subd. 1.] A teacher, as defined in Minnesota Statutes 1953, Section 130.02, who holds a certificate from the state department of education and a contract for employment in a Minnesota public school may be granted a sabbatical leave by the school board employing such person under rules promulgated by such board.

Sec. 2. [Subd. 2.] Any teacher who makes application for and accepts sabbatical leave shall agree that, upon the conclusion of said sabbatical leave, he shall return to his position for a period determined by the school board before the leave is granted, or repay the school district the portion of salary received while on sabbatical leave.

Sec. 3. [Subd. 3.] Any teacher who has been granted