

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

a sabbatical leave shall retain all rights in the employing district as though teaching in that district.

Sec. 4. [Subd. 4.] The term, sabbatical leave, as used in this act shall apply to compensated leaves of absence granted for purposes of professional improvement or service.

Approved April 13, 1955.

CHAPTER 409—H. F. No. 192

[Coded]

An act relating to taxes on and measured by net income; providing for the taxability of prizes and awards.

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

Section 1. [290.0801] Prizes and awards included in gross income. (1) Except as provided in clause (2) of this section and in section 290.08 (17) (relating to scholarships and fellowship grants), gross income includes amounts received as prizes and awards.

(2) Gross income does not include amounts received as prizes and awards made primarily in recognition of religious, charitable, scientific, educational, artistic, literary, or civic achievement, but only if (a) the recipient was selected without any action on his part to enter the contest or proceeding; and (b) the recipient is not required to render substantial future services as a condition to receiving the prize or award.

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

Approved April 13, 1955.

CHAPTER 410—H. F. No. 229

An act relating to education, providing for the compensation of election judges at the annual election of certain independent school districts; amending Minnesota Statutes 1953, Section 124.02, Subdivision 3.

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

Section 1. Minnesota Statutes 1953, Section 124.02, Subdivision 3, is amended to read: