

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.

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#### 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.

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#### 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: