

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:

Subd. 3. **Districts with at least two schools.** In any independent school district which maintains two or more schools, the school board may, and, upon a majority vote of the electors, shall, provide for more than one polling place. Where more than one polling place is provided, the annual school election shall be conducted as follows:

(1) Ten days' posted notice shall be given by the clerk specifying the matters to be voted upon at such annual election, setting forth the polling places established by the board, and describing the voting precincts. The clerk shall prepare ballots and arrange for voting booths at *the places determined by the board*.

(2) At least 30 days before the date of the annual election *the board determines* the number of voting precincts, the polling places where such voting shall be conducted, and the hours the polls will be open. It *chooses* three election judges for each polling place to act as clerks of election, canvass the ballots cast, and submit *them* to the board. *The board* shall be in session at the time and receive *the* ballots.

(3) The board may pay *these* judges not to exceed \$1 per hour for time actually served in the performance of their duties.

(4) The polls shall be open for at least one hour and may be open for not to exceed 12 hours, if so designated in the posted notice.

At the first election of a newly organized independent school district, six directors shall be elected, two to hold *office* until July 1 following the next annual election, two to hold *office* until the expiration of one year, and two to hold *office* until the expiration of two years, from said July 1; the time which each director shall hold *office* being designated on the ballot.

Approved April 13, 1955.

CHAPTER 411—H. F. No. 419

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.13, Subdivision 9.

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

Section 1. Minnesota Statutes 1953, Section 290.13, Subdivision 9, is amended to read: