

CHAPTER 82—S. F. No. 536

[Not Coded]

An act relating to cities of the first class now or hereafter having a population of not more than 150,000 inhabitants, authorizing the governing body of any such city to sell real estate which it holds as park property under certain conditions.

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

Section 1. **Duluth, may sell park property.** Notwithstanding any statute or rule of law to the contrary, or any provision to the contrary contained in the charter of any city of the first class now or hereafter having a population of not more than 150,000 inhabitants, the governing body of any such city may sell at public sale any park property which it owns and holds in fee simple.

Sec. 2. **Prerequisites for sale.** No sale of property authorized under this act shall be made unless it shall first receive the recommendation of the planning commission of such city, evidenced by a written resolution adopted by a three-fourths vote of such commission, and filed as a public record with the clerk of such city, and unless the governing body of such city, by a four-fifths vote thereof, shall duly adopt an ordinance authorizing such sale. The procedure relating to the adoption of ordinances as established by the charter of any such city shall apply equally to the adoption of any ordinance authorized under this act.

Approved March 1, 1955.

CHAPTER 83—H. F. No. 379

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.10.

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

Section 1. Minnesota Statutes 1953, Section 290.10, is amended to read:

290.10 **Non-deductible items.** In computing the net income no deduction shall in any case be allowed for:

- (1) Personal, living or family expenses;
- (2) Amounts paid out for new buildings or for perm-