

(c) 80 percent or more of the gross income of which for the taxable year in which the taxes and interest described in this clause are paid or incurred is derived from tenant-stockholders.

The term "tenant-stockholder" means an individual who is a stockholder in a cooperative apartment corporation, and whose stock is fully paid-up in an amount not less than an amount shown to the satisfaction of the commissioner as bearing a reasonable relationship to the portion of the value of the corporation's equity in the building and the land on which it is situated which is attributable to the apartment which such individual is entitled to occupy.

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

Approved March 4, 1955.

---

#### CHAPTER 91—H. F. No. 245

*An act to add new routes to the trunk highway system.*

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

Section 1. **Fund available for additional trunk highways.** Funds available for the construction, improvement and maintenance of the additional routes of the trunk highway system as hereinafter set forth are sufficient therefor, in addition to the construction and maintenance of the several routes specifically described in Article 16 of the Constitution, and said additional routes hereinafter described are added to the trunk highway system pursuant to the power and authority vested in the Legislature under said Article 16 of the Constitution.

Sec. 2. **Additional trunk highways.** There is hereby added to the trunk highway system, and created and established hereby, new routes as follows: to-wit:

*Route No. 304. Beginning at a point on Route No. 38 at or near Montevideo; thence extending in an easterly direction to connect with Route No. 49 easterly of Montevideo.*

*Route No. 305. Beginning at a point on Route No. 2 in Brainerd; thence extending in a southerly and easterly direction to a point on Route No. 18 easterly of Brainerd.*

*Route No. 306. Beginning at a point on Route No 35 at or near Gilbert; thence extending in a general northeasterly direction to a point on Route No. 35 at or near Biwabik.*

Sec. 3. **Commissioner of highways, powers.** The commissioner of highways is hereby authorized and empowered to specifically and definitely locate each of the foregoing described routes; but, in so locating the same, he shall not deviate from the starting points or terminals as set forth herein. All of the provisions of existing law defining the powers and duties of the commissioner of highways with reference to the temporary and permanent location of trunk highways and other highway matters are hereby conferred upon him with respect to the routes set forth herein.

Sec. 4. This act shall take effect July 1, 1955.

Approved March 4, 1955.

---

CHAPTER 92—H. F. No. 265

*An act relating to the adoption and publication of regulations relating to labeling and distribution of soil conditioners and liming materials sold for agricultural purposes; amending Minnesota Statutes 1953, Sections 17.214, 17.28; repealing Minnesota Statutes 1953, Sections, 17.05, 17.11, 17.12, 17.13, 17.26, 17.27.*

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

Section 1. Minnesota Statutes 1953, Section 17.214, is amended to read:

**17.214 Rules.** (a) The commissioner is authorized to prescribe and, after public hearing following due public notice, adopt such rules and regulations relating to the manufacture, sale, and distribution of commercial fertilizers as he may deem necessary to carry into effect the full intent and meaning of sections 17.202 to 17.209, 17.211 to 17.218 and 17.29, subdivision 4.

(b) The commissioner may *make and publish* regulations governing the labeling and distribution of *soil conditioners and* of such liming materials as are sold for agricultural purposes, including: limestones (carbonates), slags (silicates), burned lime (oxides), and hydrated lime (hydroxides). Such products are not to be deemed fertilizers subject to the registration and tonnage fees stated in sections 17.201 to 17.209, 17.211 to 17.218 and 17.29, subdivision 4.

(c) The commissioner is further authorized to require the registration by manufacturers or jobbers of soil inoculants or products which are sold or distributed for such purposes.