

from time to time thereafter until discharged by law, or, in the event of failure to do so, he may be committed to jail for safe-keeping, by order of the justice, or left in the custody of the officer.

Approved April 27, 1957.

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CHAPTER 758—H. F. No. 911

*An act relating to the establishment of training programs, internships and apprenticeships and to educational leave of absence to improve the quality of the classified service and amending Minnesota Statutes 1953, Section 43.32, as amended.*

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

Section 1. Minnesota Statutes 1953, Section 43.32, as amended by Laws 1955, Chapter 533, Section 1, is amended to read:

**43.32 Training program.** The director of civil service shall devise plans for and cooperate with appointing authorities and other supervisory officers in the conduct of employee training programs, to the end that the quality of service rendered by persons in the state civil service may be continually improved. Provision may be made in the rules adopted by the civil service board to permit employees in the classified service to secure leaves of absence for the purpose of enrolling in courses of training for government service; and provision also may be made in these rules to permit qualified students to serve as internes or apprentices for a period not greater than *two years* in the several departments and agencies concerned except for psychiatric residencies where the period shall not exceed five years.

Approved April 27, 1957.

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CHAPTER 759—H. F. No. 1334

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.27.*

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

Section 1. Minnesota Statutes 1953, Section 290.27, is amended to read:

**290.27 Revocable trusts, income taxable to grantor.**

(1) *The grantor shall be treated as the owner of any portion of a trust, whether or not he is treated as such owner under any other provision of sections 290.22 through 290.28, where at any time the power to revest in the grantor title to such portion is exercisable by the grantor or a nonadverse party, or both.*

(2) *Paragraph (1) shall not apply to a power the exercise of which can only effect the beneficial enjoyment of the income for a period commencing after the expiration of a period such that a grantor would not be treated as the owner under section 290.25, subdivision 3, if the power were a reversionary interest. But the grantor may be treated as the owner after the expiration of such period unless the power is relinquished.*

Sec. 2. *The provisions of this chapter are applicable to all taxable years beginning after December 31, 1956.*

Approved April 27, 1957.

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**CHAPTER 760—H. F. No. 1335**

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.28.*

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

Section 1. Minnesota Statutes 1953, Section 290.28, is amended to read:

**290.28 Trusts, income taxable to grantor. Subdivision**

1. (1) *The grantor shall be treated as the owner of any portion of a trust, whether or not he is treated as such owner under section 290.25, subdivision 4, whose income without the approval or consent of any adverse party is, or, in the discretion of the grantor or a nonadverse party, or both, may be—*

(a) *distributed to the grantor;*

(b) *held or accumulated for future distribution to the grantor; or*

(c) *applied to the payment of premiums on policies of insurance on the life of the grantor (except policies of insurance irrevocably payable for a purpose specified in section 290.21 (2) (relating to charitable contributions)).*

*This paragraph (1) shall not apply to a power the exer-*