

able year of the trust shall not be greater than the aggregate of the taxes attributable to those amounts had they been included in the gross income of the beneficiaries on such day in accordance with subdivision 9 (1) (b) and (2).

(2) The tax imposed on beneficiaries under this chapter shall be credited with a pro rata portion of the taxes imposed on the trust under this chapter for such preceding taxable year which would not have been payable by the trust for such preceding taxable year had the trust in fact made distributions to such beneficiaries at the times and in the amounts specified in subdivision 12.

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

Approved April 29, 1957.

CHAPTER 933—H. F. No. 1742

[Not Coded]

An act relating to any city of the first class now or hereafter operating under a home rule charter providing for a commission form of government consisting of a mayor, a comptroller, and six commissioners, and authorizing the fixing and payment of the annual salaries of such officials; amending Laws 1949, Chapter 604, Section 1, as amended.

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

Section 1. Laws 1949, Chapter 604, Section 1, as amended by Laws 1955, Chapter 702, Section 1, is amended to read:

Section 1. **St. Paul city officers, salaries.** Notwithstanding any provision contained in any charter of any city of the first class now or hereafter operating under a home rule charter providing for a commission form of government, consisting of a mayor, a comptroller, and six commissioners, the mayor shall be paid an annual salary of \$10,000, the comptroller shall be paid an annual salary of \$9,500, and the commissioners shall each be paid an annual salary of \$9,000, all payable in equal monthly installments.

Approved April 29, 1957.
