

*the tax so paid to such other state was imposed; provided, that such credit shall be allowed only if the laws of such state grant a substantially similar credit to residents of this state subject to income tax under such laws, or*

(c) *If any taxpayer who is a resident of this state has become liable for income taxes to another state upon income derived from the performance of personal or professional services within such other state and subject to taxation under this chapter he shall be entitled to a credit against the amount of taxes payable under this chapter, of such proportion thereof, as such gross income subject to taxation in such state bears to his entire gross income subject to taxation under this chapter; provided (1) that such credit shall in no event exceed the amount of tax so paid to such other state on the gross income earned within such other state and subject to taxation under this chapter, and (2) that such credit shall not be allowed if such other state allows residents of this state a credit against the taxes imposed by such state for taxes payable under this chapter substantially similar to the credit provided for by paragraph (b) of this section, and (3) that the allowance of such credit shall not operate to reduce the taxes payable under this chapter to an amount less than would have been payable if the gross income earned in such other state had been excluded in computing net income under this chapter.*

(d) *The commissioner shall by regulation determine with respect to gross income earned in any other state the applicable clause of this section.*

(e) *"Tax so Paid" as used in this section means income taxes payable to another state on income earned within the taxable year for which the credit is claimed, provided that such tax is actually paid in that taxable year, or subsequent taxable years.*

Sec. 2. *The provisions of this act shall be applicable to all taxable years beginning after December 31, 1957.*

Approved February 10, 1959.

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## CHAPTER 11—H. F. No. 43

[Not Coded]

*An act authorizing the governor and the state auditor to execute a perpetual easement to the City of Mankato for certain purposes in certain lands in Blue Earth county, Minnesota.*

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

**Section 1. Mankato, easement from state.** The governor and the state auditor of the state of Minnesota are hereby authorized and directed to convey by proper instrument in a form approved by the attorney general a perpetual easement, including the right of access, to the city of Mankato in certain real estate situated in Blue Earth county, Minnesota, described as follows :

A strip of land 60 feet in width, the center line of which is described as follows :

Commencing at the north quarter corner of section 19, T. 108 N., R. 26 W. ; thence S. 89° 33' W. 1171.4 ft. along the north line of the NE $\frac{1}{4}$  of the NW $\frac{1}{4}$  of said section 19, to the point of beginning ;

Thence S. 8° 21' E. 200.8 ft. ; thence S. 50° 50' E. 365.2 ft. to a point ; thence S. 75° 29' E. 500.48 ft. to a point ; thence S. 55° 50' E. 204.8 ft. to a point ; thence N. 80° 52' E. 212.2 ft. to the end point in the East line of the NE $\frac{1}{4}$  of the NW $\frac{1}{4}$  of said section 19, which is 642.9 ft. south of the north quarter corner of said section 19.

**Sec. 2.** The conveyance of said easement shall be made to the city of Mankato without any consideration whatever, for the purpose of constructing, maintaining and operating upon said premises sanitary sewer and water mains and appurtenances thereto together with any other incidental or necessary uses arising out of or connected with the purposes aforesaid.

Approved February 13, 1959.

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#### CHAPTER 12—H. F. No. 44

[Not Coded]

*An act authorizing the governor and the state auditor to execute a perpetual easement to the City of Mankato for certain purposes in certain lands in Blue Earth County, Minnesota.*

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

**Section 1. Mankato, easement by state.** The governor and the state auditor of the State of Minnesota are hereby authorized and directed to convey by proper instrument in a