

year has been made by the decedent, (b) no executor or administrator has been appointed, and (c) no executor or administrator is appointed before the last day prescribed by law for filing the return of the surviving spouse. If an executor or administrator of the estate of the decedent is appointed after the joint return has been filed by the surviving spouse, the executor or administrator may disaffirm such joint return by filing, within one year after the last day prescribed by law for filing the return of the surviving spouse, a separate return for the taxable year of the decedent with respect to which the joint return was made, in which case the return made by the survivor shall constitute his separate return.

If husband and wife determine their federal income tax on a joint return but determine their Minnesota income taxes separately, they shall determine their Minnesota gross income separately as if their federal adjusted gross incomes had been determined separately.

Sec. 6. Minnesota Statutes 1957, Section 290.49, is amended by adding a new subdivision to read:

[Subd. 10.] Incorrect determination of federal adjusted gross income. *Notwithstanding any other provision of Chapter 290, if a taxpayer whose gross income is determined under section 290.01, subdivision 20 (1), omits from income such an amount as will under the Internal Revenue Code of 1954, extend the statute of limitations for the assessment of federal income taxes; or otherwise incorrectly determines his federal adjusted gross income resulting in adjustments by the Internal Revenue Service then the period of assessment and determination of tax shall be the same as that under the Internal Revenue Code of 1954.*

Sec. 7. *The provisions of this act shall be applicable to all taxable years beginning after December 31, 1960.*

Approved April 6, 1961.

CHAPTER 214—S. F. No. 387

[Coded]

An act relating to the public health; requiring employees of school districts to show freedom from tuberculosis.

Changes or additions indicated by italics, deletions by ~~strikeout~~.

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

Section 1. [144.491] **Employees of all school districts to be free from tuberculosis.** Subdivision 1. **Annual tests may be school district obligation.** The employees of all school districts, as defined in Extra Session Laws 1959, Chapter 71, Article I, Section 2, shall prior to employment and annually thereafter show freedom from tuberculosis by a report of a tuberculin test or chest x-ray examination. Such test or x-ray examination may be conducted by a physician of the school employee's own choice or at such other approved facility as may be available. If such tuberculin test indicates a reaction, such test shall be followed by a chest x-ray examination. The report of such test or tests shall be confidential except that such report or reports shall be made to such authority of the school district as the school board shall designate and shall be made at such time as the school board may designate. The school district shall assume the payment of the cost of the services necessary for such diagnosis and report but such obligation on the part of the school district shall be limited to the actual examination and diagnosis and shall not include travel or incidental expenses. Such physical examinations, chest x-rays or tuberculin tests shall not be required of any such employee who files with the board an affidavit setting forth that he depends exclusively upon prayer or spiritual means for healing and that he is to the best of his knowledge and belief in good health and that he claims exemption from health examination on such grounds.

Subd. 2. **Employees showing tuberculosis excluded from employment.** If the chest x-ray examination shows evidence of active tuberculosis and the employee is certified by the employee's physician or other approved facility to be infectious and to be a danger to the public health, it shall be the duty of the school board immediately to exclude such person from his employment during the period of infectiousness, provided, however, that such exclusion from employment shall not restrict the rights acquired by teachers pursuant to Extra Session Laws 1959, Chapter 71, Article VI, Section 12 and Section 17.

Approved April 7, 1961.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.