

CHAPTER 463—S. F. No. 465

[Coded]

An act relating to taxes on and measured by net income; providing for certain exemptions from gross income; amending Minnesota Statutes 1957, Section 290.08, as amended by Extra Session Laws 1959, Chapter 70, Article 3, Section 6, by adding a subdivision thereto.

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

Section 1. Minnesota Statutes 1957, Section 290.08, as amended by Extra Session Laws 1959, Chapter 70, Article 3, Section 6, is amended by adding a new subdivision to read:

[Subd. 21.] Highway patrol subsistence allowed. *Gross income does not include statutory subsistence allowance paid pursuant to the provisions of Minnesota Statutes 1957, Section 161.03, Subdivision 23, as amended by Laws 1959, Chapter 419, and acts amendatory thereto. If any individual receives a subsistence allowance to which this subdivision applies, no deduction shall be allowed under any other provision of Minnesota Statutes 1957, Chapter 290, and acts amendatory thereto, for expenses in respect of which he has received such allowance, except to the extent that such expenses exceed the amount excludable under this subdivision and the excess is otherwise allowable as a deduction under Minnesota Statutes 1957, Chapter 290, and acts amendatory thereto.*

Approved April 20, 1961.

CHAPTER 464—S. F. No. 484

[Not Coded]

An act relating to the city of South St. Paul, providing for salaries of the mayor and city councilmen; and providing for approval by the voter.

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

Section 1. **South St. Paul, city of; officers' salaries.** The salary of the mayor of the city of South St. Paul shall be \$2,400 per annum; the salary of each member of the city council of the city of South St. Paul shall be \$1,200 per annum.

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

Sec. 2. Section 1 shall be effective upon approval of a majority of the voters voting at the next city election in the city of South St. Paul and upon compliance with Laws 1959, Chapter 363. The question to be submitted to the voters at such election shall be:

“Shall the annual salary of the Mayor be \$2,400; and shall the annual salary of each member of the city council be \$1,200.”

Sec. 3. In event that this act is approved as provided in section 2, it shall be in lieu of any other law applicable to the salaries of the named officials.

Approved April 20, 1961.

CHAPTER 465—S. F. No. 491

[Coded]

An act relating to the powers and duties of the commissioner of corrections; providing for the establishment of training programs and operational research programs; authorizing the commissioner to receive gifts, grants, and subsidies and providing for standing appropriation thereof; amending Laws 1959, Chapter 263, Section 1, by adding a subdivision thereto.

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

Section 1. Laws 1959, Chapter 263, Section 1, is amended by adding a subdivision to read:

[243.01] *Subd. 5. Training program. For the maintenance of adequate standards of operation in discharging the functions of the department, obtaining suitable candidates for positions for which there is a scarcity of qualified applicants, and the development of more effective treatment programs directed toward the correction and rehabilitation of persons found delinquent or guilty of crimes, and of more effective delinquency prevention the commissioner of corrections shall establish a training program including but not limited to in-service, pre-service, internship and scholarship programs, and an operational research program. Within the limits of appropriations available, the commissioner may provide educational stipends or tuition reimbursement in such amounts and upon such terms and conditions as may be de-*

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