

net income for the taxable year and for all subsequent taxable years unless, with the approval of the commissioner, a change to a different method is authorized with respect to part or all of such expenditures.

(23) The amount he has paid to others for tuition of each dependent and the cost of transportation of each dependent in attending an elementary or secondary school; provided that the deduction for each dependent shall not exceed \$200.

Approved April 20, 1961.

CHAPTER 503—S. F. No. 1285

An act relating to the excise tax on gasoline and gasoline substitutes; amending Minnesota Statutes 1957, Sections 296.10; 296.12, subdivisions 1 and 2; and 296.22, Subdivision 7.

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

Section 1. Minnesota Statutes 1957, Section 296.10, is amended to read:

296.10 Transport permits. Any person who:

(a) transports petroleum products into this state or from refineries or terminals within this state to destinations in this state, for storage, sale, distribution or use therein; or

(b) transports petroleum products from refineries or terminals within this state to destinations outside this state, in truck transports, shall make application for and secure from the commissioner a transport permit which shall bear a distinctive number for each cargo tank so used. The permit shall be carried in an accessible container attached to the cargo tank while the transport is in this state, and the permit number shall be painted in six inch letters in a conspicuous place on the left front and right rear ends of the cargo tank for which the permit number is issued. The permit shall expire annually on January 31.

Section 2. Minnesota Statutes 1957, Section 296.12, Subdivision 1, is amended to read:

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

296.12 Special fuels. Subdivision 1. Special fuel dealers' license requirements. No person except a licensed distributor shall engage in the business of selling or delivering special fuel as a special fuel dealer unless he shall have applied for and secured from the commissioner a special fuel dealer's license. The application shall be made in a manner approved by the commissioner and shall be accompanied by the payment of \$1, which shall be the license fee. *A special fuel dealer's license shall be issued to any responsible person qualifying as a special fuel dealer who makes proper application therefor.* The license shall be displayed in a conspicuous manner in the place of business and shall expire annually on January 31.

If at any time a special fuel dealer discontinues, sells or disposes of his business in any manner, he shall surrender his special fuel dealer's license to the commissioner at his office in St. Paul, Minnesota.

Section 3. Minnesota Statutes 1957, Section 296.12, Subdivision 2, is amended to read:

Subd. 2. Bulk purchasers' license requirements. No person shall receive special fuel as a bulk purchaser unless he shall have applied for and secured from the commissioner a bulk purchaser's license. The application shall be made in a manner approved by the commissioner and shall be accompanied by the payment of \$1, which shall be the license fee. *A bulk purchaser's license shall be issued to any responsible person qualifying as a bulk purchaser who makes proper application therefor.* The license shall be displayed in a conspicuous manner in the place of business and shall expire annually on January 31.

If at any time a bulk purchaser discontinues, sells or disposes of his business in any manner, he shall surrender his bulk purchaser's license to the commissioner at his office in St. Paul, Minnesota.

Section 4. Minnesota Statutes 1957, Section 296.22, Subdivision 7, is hereby repealed.

Approved April 20, 1961.

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