

from or connected with Minnesota sources of the item to which the modification relates.

(c) *Alternate methods.* The tax commissioner may, on application, authorize the use of such other methods of determining a nonresident partner's portion of the distributive share of partnership items derived from or connected with Minnesota sources, and the modifications related thereto, as may be appropriate and equitable, on such terms and conditions as it may require.

Approved June 2, 1961.

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EXTRA SESSION

CHAPTER 52—S. F. No. 175

[Not Coded]

*An act relating to Glen Lake Sanatorium; amending Laws 1961, Chapter 618, Section 10.*

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

Section 1. Laws 1961, Chapter 618, Section 10, is amended to read:

Sec. 10. This act shall become effective ~~Jan. 1, 1962~~  
*July 1, 1961.*

Approved June 2, 1961.

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EXTRA SESSION

CHAPTER 53—S. F. No. 182

[Not Coded]

*An act relating to the village of Arden Hills; authorizing the sale of food in certain liquor stores.*

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

Section 1. **Arden Hills, village of; liquor stores.** Any establishment in the village of Arden Hills in Ramsey County which holds a combination "on sale" and "off sale" license for the sale of intoxicating liquor may sell food.

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