

(b) *Notwithstanding any other provision of law to the contrary, in the case of any overpayment the commissioner, within the applicable period of limitations, may credit the amount of such overpayment against any liability in respect of Minnesota income tax on the part of the person who made the overpayment and shall refund any balance of more than one dollar to such person if the taxpayer shall so request.*

The commissioner is authorized to prescribe regulations providing for the crediting against the estimated income tax for any taxable year of the amount determined by the commissioner to be an overpayment of the income tax for a preceding taxable year.

Sec. 5. *The provisions of section 4 shall be applicable to taxable years beginning after December 31, 1961.*

Approved December 20, 1961.

SECOND EXTRA SESSION

CHAPTER 2—S. F. No. 2

[Coded]

An act relating to Congressional Districts; dividing the state of Minnesota into eight districts; repealing Minnesota Statutes 1957, sections 2.73 to 2.82.

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

Section 1. **[2.731] Number of districts.** The state of Minnesota is divided into eight congressional districts, each of which is entitled to elect one representative to the Congress of the United States of America.

Sec. 2. **[2.741] First district.** The first congressional district shall consist of the counties of Dakota, Rice, Goodhue, Steele, Dodge, Wabasha, Olmsted, Winona, Freeborn, Mower, Fillmore, and Houston.

Sec. 3. **[2.751] Second district.** The second congressional district shall consist of the counties of McLeod, Carver, Sibley, Scott, Nicollet, LeSueur, Brown, Pipestone, Murray, Cottonwood, Watonwan, Blue Earth, Waseca, Rock, Nobles, Jackson, Martin, and Faribault.

Sec. 4. **[2.761] Third district.** The third congressional

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

district shall consist of the county of Anoka and all of that part of the county of Hennepin outside of the city of Minneapolis.

Sec. 5. [2.771] **Fourth district.** The fourth congressional district shall consist of the counties of Ramsey and Washington.

Sec. 6. [2.781] **Fifth district.** The fifth congressional district shall consist of all of the city of Minneapolis.

Sec. 7. [2.791] **Sixth district.** The sixth congressional district shall consist of the counties of Crow Wing, Morrison, Mille Lacs, Stearns, Benton, Sherburne, Big Stone, Swift, Kandiyohi, Meeker, Wright, Lac qui Parle, Chippewa, Renville, Yellow Medicine, Lincoln, Lyon, Redwood, and Stevens.

Sec. 8. [2.801] **Seventh district.** The seventh congressional district shall consist of the counties of Kittson, Roseau, Lake of the Woods, Marshall, Beltrami, Pennington, Red Lake, Polk, Clearwater, Norman, Mahanomen, Clay, Becker, Wilkin, Otter Tail, Hubbard, Cass, Wadena, Todd, Douglas, Pope, Grant, and Traverse.

Sec. 9. [2.811] **Eighth district.** The eighth congressional district shall consist of the counties of Koochiching, Itasca, St. Louis, Lake, Cook, Carlton, Aitkin, Pine, Kanabec, Isanti, and Chisago.

Sec. 10. Minnesota Statutes 1957, Sections 2.73 to 2.82, are repealed.

Approved December 20, 1961.

SECOND EXTRA SESSION

CHAPTER 3—S. F. No. 4

An act relating to aid to the blind; amending Minnesota Statutes 1957, Section 256.53, Subdivision 1.

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

Section 1. Minnesota Statutes 1957, Section 256.53, Subdivision 1, is amended to read:

Subdivision 1. **Determination.** The amount of assistance which any recipient shall receive shall be determined by the county agency, with due regard to the resources and necessary expenditures of the individual and the conditions existing in each case and in accordance with the rules and regulations made by the state agency,

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