

filed with the secretary of the soil conservation district at least ten 15 days before the time of holding the town meeting. The ballots for use at the election shall be prepared by the secretary of the conservation district and delivered to the town clerk and shall conform to the rules in subdivision 1 so far as applicable. All laws relating to town elections shall govern. The county auditor shall canvass the returns and certify the result to the state soil conservation committee, and if the soil conservation district embraces land in more than one county the state soil conservation committee shall canvass the results of the election and publish the result.

Provided, that whenever a soil conservation district is located within a town which is unorganized, or which has been dissolved, or where a district is composed entirely of unorganized territory, and where no town meetings or town elections are held, the election of supervisors for any such district shall be held annually on the day when annual spring town meetings and elections of town officers in organized towns are held. The governing body of any such soil conservation district shall designate by resolution the time and place when the annual election will be held, and the secretary of such district shall give posted notice stating the time and place of holding such annual election. All laws relating to town elections and giving notice thereof shall govern. All provisions of law relating to the term of office, the election of supervisors of a soil conservation district, the nominating petitions therefor, and the canvassing and certifying of election returns shall govern. The governing body of any such soil conservation district shall annually appoint three judges and one clerk who shall act as such at the annual election, and who shall receive as compensation for their services the same as judges and clerks of town elections, which compensation shall be audited and paid in the same manner as other expenses of such soil conservation districts.

Approved April 24, 1963.

CHAPTER 331—H. F. No. 382

[Coded]

An act relating to taxation based on net income; providing deductions for certain students; amending Minnesota Statutes 1961, Section 290.21, by adding a subdivision thereto.

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

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

Section 1. Minnesota Statutes 1961, Section 290.21, is amended by adding a subdivision thereto to read as follows:

[Subd. 7.] **Income tax; amounts paid to maintain certain students as members of taxpayer's household.** (1) **In general.** *Subject to the limitations provided by clause (2), amounts paid by the taxpayer to maintain an individual (other than a dependent as defined in section 290.06, subdivision 3 (3)) as a member of his household during the period that such individual is*

(a) *a member of the taxpayer's household under a written agreement between the taxpayer and an organization described in paragraphs (2), (3), or (4) of subsection (c) of section 170 of the internal revenue code of 1954, as amended to implement a program of the organization to provide educational opportunities for pupils or students in private homes, and*

(b) *a full-time pupil or student in the twelfth or any lower grade at an educational institution (as defined in section 151 (e) (4) of the internal revenue code of 1954, as amended) located in the United States shall be treated as amounts paid for the use of the organization and shall entitle the taxpayer to a credit under this section in accordance with the provisions and limitations therein defined.*

(2) **Limitations.** *Clause (1) shall apply to amounts paid within the taxable year only to the extent that such amounts do not exceed \$50 multiplied by the number of full calendar months during the taxable year which fall within the period described in clause (1). For purposes of this subdivision, if 15 or more days of a calendar month fall within such period such month shall be considered as a full calendar month.*

Clause (1) shall not apply to any amount paid by the taxpayer within the taxable year if the taxpayer receives any money or other property as compensation or reimbursement for maintaining the individual in his household during the period described in clause (1).

(3) **No other amount allowed as deduction.** *No credit shall be allowed under this subdivision for any amount paid by a taxpayer to maintain an individual as a member of his household under a program described in this subdivision except as provided in this subdivision.*

Approved April 24, 1963.

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