

prescribed by law. The votes thereon shall be counted, canvassed, and the results proclaimed as provided by law. The question to be submitted shall be as follows:

“Shall the constitution be amended by removing the obsolete language of Article IV, Section 2, relating to apportionment of members of the legislature; of Article IV, Section 7, relating to the compensation of members of the legislature; of Article IV, Section 23, requiring a state census; of Article IV, Section 32 [b], calling for a validating election in 1884; of Article V, Section 4, relating to appointment of a state librarian; and of Article VII, Section 9, relating to the first state general election and the first state election; and by repealing Article IV, Section 26, relating to the election of members of the senate of the United States, and Article VII, Section 8, limiting women’s suffrage to school and library elections?

Yes.....
No.....”

Sec. 10. The provisions of Minnesota Statutes, Section 3.21 shall apply to this act, except as the provisions are modified by this section: In lieu of the duties imposed on the attorney general by Minnesota Statutes, Section 3.21, the attorney general shall furnish the secretary of state a summary statement of the effect of the amendments proposed by this act. Such summary statement shall be published in accordance with Minnesota Statutes, Section 3.21.

Approved May 25, 1963.

CHAPTER 871—S. F. No. 631

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1961, Section 290.94.

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

Section 1. Minnesota Statutes 1961, Section 290.94, is amended to read:

290.94 **Income tax; credit for 1961 tax.** Each individual shall, for the calendar year 1961, or, in the case of an individual on the fiscal year basis, for his fiscal year beginning in 1961, be entitled to a credit of 75 percent of an amount determined by computing the normal income tax less personal credits plus the

Changes or additions indicated by italics, deletions by strikeout.

surtax liability imposed by section 290.06, subdivision 5, reduced by the tax credit, if any, provided for by Minnesota Statutes, Section 290.081.

For the purpose of computing the applicable credit where a joint return is filed by husband and wife, such return shall be considered as that of an individual.

In the case of more than one taxable year beginning during the calendar year 1961, the 75 percent credit shall apply against such amount determined as specified in this section for the last taxable year so beginning in 1961.

The provisions of this section shall be applicable only to those taxpayers who have, on or before April 16, 1962, which date may be extended by the commissioner under the terms, conditions and limitations provided for in Minnesota Statutes, Section 290.42 (6);

(A) filed all income tax returns required to be filed for taxable years commencing after December 31, 1954, and

(B) paid all taxes, penalties and interest shown to be due on such returns, as calculated by the taxpayer, or confessed judgment to the state of Minnesota for such taxes, penalties and interest.

In the case of taxpayers on a fiscal year basis the credit provided by this section shall be available if the requirements of this paragraph are satisfied on or before the fifteenth day of the fourth month following the close of the last fiscal year commencing in 1961.

Declarations of estimated tax shall not constitute income tax returns for the purposes of this act.

In the event that any of the provisions of this section render this act unconstitutional, such provisions shall be severable.

Any taxpayer whose failure to comply with the provisions of this section, relates solely to the filing of his 1961 return, shall be entitled to the credit provided herein if such return was filed and the tax shown thereon paid not later than October 15, 1962.

Approved May 25, 1963.

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