

If a judge dies, the amount of his salary remaining unpaid for the month in which his death occurs shall be paid to his estate.

Approved May 27, 1963.

---

CHAPTER 879—H. F. No. 962

[Not Coded]

*An act creating a commission to study the tax resources and economy of the state of Minnesota and needed revisions in the tax laws of the state to provide more equitable treatment to all the people and to encourage development of the state's economy.*

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

**Section 1. Tax resources and economy; revision commission.** The legislature hereby finds and declares that a need exists for an evaluation of the tax resources both present and future and for a review as to the equity of current tax obligations on various groups and classes of taxpayers, and of the necessity of tax revision and tax reform so as to develop a sound and consistent program of balanced taxation, to provide for equitable treatment for all taxpayers, to provide for economic growth in the state of Minnesota and the creation of more job opportunities for the people of the state of Minnesota.

**Sec. 2.** A commission to investigate and study the tax laws, tax resources and revision of the tax laws is hereby created to consist of seven members of the senate to be appointed by the committee on committees and seven members of the house of representatives to be appointed by the speaker. The appointment of such commission shall be made upon the passage of this act.

**Sec. 3. Meetings.** The commission may hold meetings at such times and places as it may designate. It shall select a chairman, and such other officers from its membership as it may deem necessary.

**Sec. 4. Witnesses, employees.** The commission may subpoena witnesses and records and employ such assistants as it deems necessary to perform its duties effectively. It may do all the things necessary and convenient to enable it to perform its duties.

**Sec. 5. Cooperation.** The revisor of statutes and every other state agency shall cooperate with the commission in all respects so that its purpose may be accomplished. The commission shall use the available facilities and personnel of the Legislative Research Com-

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

mittee unless the commission by resolution determines a special need or reason exists for the use of other facilities or personnel.

Sec. 6. **Report.** The commission shall report to the legislature on or before January 15, 1965, setting forth its recommendations.

Sec. 7. **Expenses.** The members of the commission shall be reimbursed for all expenses actually and necessarily incurred in the performance of their duties in like manner as provided by law for the reimbursement of expenses incurred by state employees.

Sec. 8. **Appropriation.** The sum of \$25,000, or so much thereof as may be necessary, is hereby appropriated from the state treasury for the use of this commission.

Sec. 9. This act is in effect upon its final enactment.

Approved May 27, 1963.

---

#### CHAPTER 880—H. F. No. 1306

*An act relating to taxes based on net income; providing certain deductions; amending Minnesota Statutes 1961, Section 290.09, Subdivision 2.*

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

Section 1. Minnesota Statutes 1961, Section 290.09, Subdivision 2, is amended to read:

Subd. 2. **Income tax; trade or business expenses; expenses for production of income.** (a) In General. There shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including

(1) A reasonable allowance for salaries or other compensation for personal services actually rendered;

(2) Traveling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of a trade or business; and

(3) Rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity. For purposes of the pre-

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