

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.

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#### 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~~.**

ceding sentence, the place of residence of a member of congress within the state shall be considered his home, but amounts expended by such members within each taxable year for living expenses shall not be deductible for income tax purposes in excess of \$3,000.

(b) Expenses for Production of Income. In the case of an individual, there shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year.

(1) For the production or collection of income;

(2) *for the management, conservation, or maintenance of property held for the production of income; or*

(3) In connection with the determination, collection, or refund of any tax.

(c) *Within the following listed limitations any part of his Campaign expenditures in an amount not to exceed the limits set out in Minnesota Statutes, Section 211.06, not subsequently reimbursed, which have been personally paid by a candidate for public office if the candidate has complied with the expenditure limitations set out in Minnesota Statutes, Section 211.06:*

(1)	A candidate for Governor or United States Senator .....	\$5,000
(2)	A candidate for other state office or United States Representative .....	3,500
(3)	A candidate for State Senator .....	500
(4)	A candidate for State Representative .....	500
(5)	A candidate for presidential-electer at large .....	500
(6)	A candidate for presidential-electer from a congressional district .....	100
(7)	A candidate for any other public office .....	1/4 annual salary

(No deduction shall be allowed under this clause for any contribution or gift which would be allowable as a credit under section 290.21 were it not for the percentage limitations set forth in such section);

(d) All expense money paid by the legislature to legislators.

Approved May 27, 1963.

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