

CHAPTER 213—H. F. No. 1048

[Not Coded]

An act relating to the city of Saint Paul, authorizing the appointment of a deputy city clerk and prescribing his duties and powers.

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

Section 1. St. Paul, city of; deputy city clerk. The council of the city of Saint Paul may by resolution, upon the recommendation of the city clerk, designate a person employed in the office of the city clerk to act as deputy city clerk pursuant to the provisions hereinafter set forth.

Sec. 2. During the absence of the city clerk from the city or his inability for any reason to discharge the duties of his office, the deputy city clerk shall act in his place and stead and shall have the same powers and duties, and the city clerk and the sureties on his bond shall be liable for the acts of the deputy city clerk the same as if they were done by the city clerk.

Sec. 3. Such deputy city clerk shall serve as deputy at the pleasure of the city clerk and shall perform such duties as the city clerk may prescribe. The city clerk shall have the power to withdraw the duties assigned to such deputy at his pleasure and recommend to the council that another individual in his office be appointed as deputy city clerk.

Sec. 4. This act shall become effective only after its approval by a majority of the governing body of the city of Saint Paul and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved April 21, 1965.

CHAPTER 214—H. F. No. 1123

[Not Coded]

An act relating to Polk county; providing for payment of mileage to members of the library board.

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

Section 1. Polk county; library board; mileage. The county

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board of Polk county may pay mileage to the members of the library board at the rate of 7 ½ cents per mile for every mile necessarily travelled in attending monthly meetings of the library board.

Sec. 2. Section 1 is effective upon its approval by the county board of Polk county and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 21, 1965.

CHAPTER 215—H. F. No. 1157

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

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

Section 1. Minnesota Statutes 1961, Section 290.94, as amended by Laws 1963, Chapter 871, 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 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

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