

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.

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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

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

(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.

*In case of sickness, absence, or disability or if in the judgment of the commissioner good cause exists he may extend the time for compliance with the provisions of this section when, in his opinion, their enforcement would be unjust and inequitable.*

Approved April 21, 1965.

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CHAPTER 216—H. F. No. 1198

[Not Coded]

*An act authorizing the sale of certain state owned lands no longer needed for state purposes in Steele county.*

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

**Section 1. Conveyance of state lands; city of Owatonna.** The governor upon the recommendation of the commissioner of administration shall quitclaim and convey all or any part or parts of the lands situated in the county of Steele when no longer needed for state purposes, and described as follows:

All that part of the North East Quarter (NE ¼) Section Eight (8), Township One Hundred Seven (107) North, Range Twenty (20) West, and the North West Quarter (NW ¼) Section Nine (9), Township One Hundred Seven (107) North, Range

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