

**adoption of system by municipality.** *Subdivision 1. It is the duty of the clerk of any city, village, borough, or town where there is a permanent system for the registration of voters under Minnesota Statutes 1961, Chapter 201, to certify, on or before September 1, 1965, to the secretary of state of the state of Minnesota, that there is such permanent system for the registration of voters in the municipality.*

*Subd. 2. It is the duty of the clerk of any city, village, borough, or town, which after the effective date of this act, adopts a permanent system for the registration of voters to certify to the secretary of state on or before 30 days from the date of the adoption of the permanent system for a registration of voters that a permanent system for the registration of voters has been adopted in the municipality and the date when such permanent system for the registration of voters will become operative.*

Sec. 2. Minnesota Statutes 1961, Chapter 206, as amended, is amended by adding a section thereto to read:

**[206.211] Certification of use of voting machines.** *Subdivision 1. It is the duty of the clerk of any city, village, borough, or town where voting machines are used to certify to the secretary of state of the state of Minnesota, on or before September 1, 1965, that voting machines are used in the municipality.*

*Subd. 2. It is the duty of a clerk referred to in subdivision 1 of this section when, after the effective date of this act, the use of voting machines is adopted in the municipality, to certify to the secretary of state within 30 days from the date of the adoption of the use of voting machines that voting machines will be used in the municipality, and the date when such use will commence.*

Approved May 6, 1965.

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CHAPTER 341—H. F. No. 1158

[Coded]

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1961, Section 290.09, as amended, by adding a new subdivision and repealing Laws 1963, Chapter 236.*

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

Section 1. Minnesota Statutes 1961, Section 290.09, as

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

amended by Laws 1963, Chapter 236, Section 1, Chapter 355, Sections 2 and 4, and Chapter 880, Section 1, is amended by adding a new subdivision to read:

*Subd. 24. Income tax; additional investment credit deductions.* (a) *The basis of any property placed in service before January 1, 1964, which base was reduced in accordance with the provisions of Laws 1963, Chapter 236, shall as of the first day of the taxpayer's first taxable year which begins after December 31, 1963, be increased by an amount equal to the reduction permitted under the aforesaid Chapter 236.*

(b) *In the case of a taxpayer receiving a tax credit under section 38 of the Internal Revenue Code of 1954, as amended, there shall be allowed, in the year in which the federal credit is first allowed, an additional deduction equal to the amount of such credit; provided, however, if any taxpayer disposes of property described in section 38 of the Internal Revenue Code under such circumstances that under the provisions of section 47 of the Internal Revenue Code of 1954, as amended, there is an increase in the taxpayer's federal tax liability the amount of such increase shall be an addition to the taxpayer's Minnesota income in the year in which the property is disposed of.*

Sec. 2. *Laws 1963, Chapter 236 is hereby repealed. With respect to property placed in service after December 31, 1963, such repeal shall be applicable with respect to taxable years ending after such date and with respect to property placed in service before January 1, 1964, said repeal shall be applicable with respect to taxable years beginning after December 31, 1963.*

Approved May 6, 1965.

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CHAPTER 342—H. F. No. 1190

[Not Coded]

*An act relating to issuance of warrant-checks by Ramsey county.*

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

Section 1. **Ramsey county; warrant-checks.** Each warrant drawn by the county auditor of Ramsey county on the county treasurer shall state the purpose for which it was issued. The warrant may be so designed that when signed by the county treasurer it be-

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