

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 *Laws 1963, Chapter 236 is hereby repealed.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-

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

comes a check on the county depository and may be known as a "warrant-check".

Sec. 2. The warrant-check need not show the fund from which drawn.

Sec. 3. This act becomes effective upon its approval by the board of county commissioners of Ramsey county, and upon compliance with Minnesota Statutes 1961, Section 645.021.

Approved May 6, 1965.

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CHAPTER 343—H. F. No. 1221

*An act relating to elections; election judges counting and reporting number of blank and defective ballots; amending Minnesota Statutes 1961, Section 204.18, Subdivision 2; Section 204.21, Subdivision 1; and Section 204.25.*

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

Section 1. Minnesota Statutes 1961, Section 204.18, Subdivision 2, is amended to read:

Subd. 2. **Elections; judges; defective ballots; tally book, information required.** The judges shall fill out the tally book and returns in duplicate, and in suitable spaces provided therefor they shall disclose the following information:

(2) State of Minnesota, Tally Book and Returns for (Color) Ballots, (number) Precinct, (number) Ward, of the (City) (Village) (Town) of (Name) and the date and kind of election;

(b) The office, name of candidates, ~~and~~ the number of votes each candidate received, *and the number of blank and defective ballots for each office;*

(c) The number of persons who voted at the election in the precinct, where there is permanent registration the number of registered voters in the precinct, the total number of ballots actually counted, the number of totally defective ballots, ~~the number of ballots defective as to which offices;~~ and the number of persons who returned spoiled ballots and received other ballots;

(d) A certificate in substantially the following form: "We, the undersigned judges of the (number) Precinct, (number) Ward,

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