

erected memorials honoring the national guard troops of their states in the area where these troops were stationed; now, therefore, the sum of \$1,000 is appropriated from the general revenue fund to the adjutant general of the state of Minnesota for the following purposes: (1) Expenses related to the erection of a memorial monument to the officers and men of the Minnesota national guard who served along the Mexican border during 1916 and 1917, which monument shall be located near the city of Weslaco, Texas, in the sector formerly known as Llano Grande; and (2) Expenses of suitable dedicatory ceremonies to be arranged by the adjutant general.

Approved May 7, 1965.

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CHAPTER 367—S. F. No. 1033

*An act relating to credits against taxable net income for contributions made; amending Minnesota Statutes 1961, Section 290.21, Subdivision 3.*

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

Section 1. Minnesota Statutes 1961, Section 290.21, Subdivision 3, is amended to read:

Subd. 3. **Income tax; credits; contributions.** An amount for contribution or gifts made within the taxable year:

(a) to or for the use of the state of Minnesota, or any of its political subdivisions for exclusively public purposes,

(b) to or for the use of any community chest, corporation, organization, trust, fund, association, or foundation located in and carrying on substantially all of its activities within this state, organized and operating exclusively for religious, charitable, public cemetery, scientific, literary, artistic, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual,

(c) to a fraternal society, order, or association, operating under the lodge system located in and carrying on substantially all of their activities within this state if such contributions or gifts are to be used exclusively for the purposes specified in subdivision 3(b), or for or to posts or organizations of war veterans or auxiliary units or societies of such posts or organizations, if they are within

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

the state and no part of their net income inures to the benefit of any private shareholder or individual,

(d) to or for the use of the United States of America for exclusively public purposes, and to or for the use of any community chest, corporation, trust, fund, association, or foundation, organized and operated exclusively for any of the purposes specified in subdivision 3(b) and (c) no part of the net earnings of which inures to the benefit of any private shareholder or individual, but not carrying on substantially all of their activities within this state, in an amount equal to the ratio of Minnesota taxable net income to total net income,

(e) to a political party, as defined in section 200.02, subdivision 7, or a political candidate, as defined in section 211.01, or a political cause when sponsored by any party or association or committee, as defined in section 211.01, in a maximum amount not to exceed the following:

(1) contributions made by individual natural persons, \$100,

(2) contributions made by a national committeeman, national committeewoman, state chairman, or state chairwoman of a political party, as defined in section 200.02, subdivision 7, \$1,000,

(3) contributions made by a congressional district committeeman or committeewoman of a political party, as defined in section 200.02, subdivision 7, \$350,

(4) contributions made by a county chairman or a county chairwoman of a political party, as defined in section 200.02, subdivision 7, \$150;

(f) in the case of an individual, the total credit against taxable net income *allowable* hereunder shall not exceed ~~20~~ 30 percent of the taxpayer's ~~taxable net income~~, *Minnesota gross income as follows:*

(i) *the aggregate of contributions made to organizations specified in (a), (b) and (d) shall not exceed ten percent of the taxpayer's Minnesota gross income,*

(ii) *the total credits under this subparagraph for any taxable year shall not exceed 20 percent of the taxpayer's Minnesota gross income. For purposes of this subparagraph, the credits under this section shall be computed without regard to any deduction allowed under subparagraph (i) but shall take into account any contributions described in subparagraph (i) which are in excess of the amount allowable as a credit under subparagraph (i);*

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(g) in the case of a corporation, the total credit against net income hereunder shall not exceed 15 percent of the taxpayer's taxable net income less the credits allowable under this section other than those for contributions or gifts,

(h) in the case of a corporation reporting its taxable income on the accrual basis, if — (A) the board of directors authorizes a charitable contribution during any taxable year, and (B) payment of such contribution is made after the close of such taxable year and on or before the fifteenth day of the third month following the close of such taxable year; then the taxpayer may elect to treat such contribution as paid during such taxable year. The election may be made only at the time of the filing of the return for such taxable year, and shall be signified in such manner as the commissioner shall by regulations prescribe.

Sec. 2. *The provisions of this act shall be applicable to the taxable years beginning after December 31, 1964.*

Approved May 7, 1965.

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## CHAPTER 368—H. F. No. 154

[Coded]

*An act providing for certain specifications in highway contracts where the commissioner of highways acts as agent for political subdivisions; amending Minnesota Statutes 1961, Chapter 161, as amended, by adding a new section.*

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

Section 1. Minnesota Statutes 1961, Chapter 161, as amended, is amended by adding a new section to read:

**[161.365] Highway contract specifications; minimum wage.** *All contracts for the construction, improvement or repair of a road or highway financed in whole or in part with federal funds and with respect to which the commissioner of highways acts as the agent for a political subdivision of the state and is required to approve plans and specifications with respect thereto and to award such contract, the commissioner of highways shall incorporate into the specifications a provision requiring the same wage rates for labor as is currently used by the state of Minnesota on state trunk highway projects, other than interstate projects, for work in the same wage*

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