

1965
REGULAR SESSION
RESOLUTIONS

DULY ENROLLED AND DEPOSITED
WITH THE
SECRETARY OF STATE

RESOLUTION No. 1—S. F. No. 689

A resolution memorializing the Congress of the United States to adopt S. 177, H. R. 697, or H. R. 4969.

WHEREAS, self-employed individuals have for more than 20 years been discriminated against under Federal Tax Law because they could not adopt retirement plans covering themselves unless they incorporated or formed associations taxable as corporations; and

WHEREAS, the Internal Revenue Service in November, 1960, issued the so-called Kintner Regulations which laid down guidelines to be used in determining whether or not groups of self-employed individuals would be eligible to be taxed as corporations; and

WHEREAS, the Legislature of the State of Minnesota in reliance on the guidelines contained in the Kintner Regulations and in order to remove the discrimination against professional persons under Federal Tax Law, passed in 1961 a Professional Corporation Act relating to physicians and in 1963 a Professional Corporation Act relating to attorneys; and

WHEREAS, the Internal Revenue Service on February 3, 1965, issued amendments to the Kintner Regulations which would deny to physicians and attorneys organized under one or the other of the Minnesota Professional Corporation Acts and acts of other states

similar thereto the right to be taxed as a corporation under Federal Tax Law and thus nullify the action of the Legislature of the State of Minnesota; and

WHEREAS, there has been introduced into the 89th Congress S. 177, H. R. 697, and H. R. 4969 which would amend the definition of corporation in the Internal Revenue Code to make clear that professional corporations are included therein and would as a result require the Internal Revenue Service to recognize corporations formed under either of the Minnesota Professional Corporation Acts and acts of other states similar thereto as corporations for the purpose of the Internal Revenue Code.

BE IT RESOLVED by the Legislature of the State of Minnesota that the Congress of the United States be urged to enact S. 177, H. R. 697, or H. R. 4969;

BE IT FURTHER RESOLVED that the Secretary of the State of Minnesota send copies of this resolution to Vice President Hubert H. Humphrey, to Senators McCarthy and Mondale, and to all members of the House of Representatives from the State of Minnesota.

Approved April 1, 1965.

RESOLUTION No. 2—H. F. No. 1196

A resolution memorializing the Congress of the United States to provide for technical and financial assistance for soil and water conservation.

WHEREAS, the conservation of soil and water is of vital importance to the maintenance of a strong economy in Minnesota; and

WHEREAS, ten million acres of cropland in Minnesota has been damaged by the loss of from one fourth to three fourths of the top soil through soil erosion; and

WHEREAS, many thousands of landowners are clearly showing by individual and community action that these losses can be greatly reduced through proper land use and the application of needed soil and water conservation practices; and

WHEREAS, it has been further demonstrated that the application of these soil and water conservation practices require technical and financial assistance to insure widespread results; and