

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.

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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

WHEREAS, any curtailment in the availability of such technical and financial assistance from federal sources would cause irreparable damage to the state and nation's soil and water conservation work; now, therefore,

BE IT RESOLVED by the Legislature of the State of Minnesota that the Congress of the United States is urged to enact legislation to provide sufficient technical and financial assistance for soil and water conservation measures to continue to be made available to landowners.

BE IT FURTHER RESOLVED that the Secretary of State send a copy of this resolution to each Minnesota Senator and Congressman in the United States Congress.

Approved April 9, 1965.

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RESOLUTION No. 3—S. F. No. 587

*A resolution memorializing the Congress of the United States to provide for development of the Wild Rice River watershed and construction of a dam on the Wild Rice River.*

WHEREAS, the Wild Rice River periodically is the source of floods that inundate the low, flat, fertile lands in the western reaches of the river, thereby endangering lives and damaging farm property, crops, highways, bridges, railroads and other property; and

WHEREAS, control of the Wild Rice River would conserve the water available in the river, would provide for industrial development, recreational needs, and would provide a habitat for wild life; now, therefore,

BE IT RESOLVED by the Legislature of the State of Minnesota that the Congress of the United States provide for development of the Wild Rice River watershed and for construction of a dam on the Wild Rice River near Twin Valley.

BE IT FURTHER RESOLVED that copies of this resolution be forwarded to the President and Vice President of the United States, to all members of the United States Congress from the State of Minnesota, to the Secretary of Defense, the Secretary of the Interior, the Secretary of Agriculture, the Secretary of the Department