

74.—Notice of Intention to Redeem, by individual	1.00
75.—Notice of Intention to Redeem, by corporation	1.25
76.—Certificate of Redemption, by individual	1.00
77.—Certificate of Redemption, by corporation	1.25
78.—Certificate of Redemption, by sheriff	1.25
79.—Mechanic's Lien Statement, by individual	1.25
80.—Mechanic's Lien Statement, by corporation	1.25
81.—Assignment of Mechanic's Lien, by individual	1.00
82.—Assignment of Mechanic's Lien, by corporation	1.00
83.—Satisfaction of Mechanic's Lien, by individual	1.00
84.—Satisfaction of Mechanic's Lien, by corporation	1.00
85.—Notice of Lis Pendens	1.00
86.—Notice of Lis Pendens, Foreclosure of Mechanic's Lien	1.25
87.—Discharge of Notice of Lis Pendens (partial or complete)	1.00
88.—Decree of Distribution	2.00
89.—Decree of Distribution of exempt estate	2.00
90.—Decree of Descent	1.50
91.—Decree of Conveyance, Pursuant to Decedent's Contract	1.50
92.—Order of License to Sell Land at Private Sale	1.50
93.—Order Confirming Sale made Pursuant to License	2.00

In the event that such instrument shall affect more than three lots or parcels of land and the register of deeds of the county to which it is presented for record maintains a tract index, there shall be made an additional charge for indexing such descriptions in excess of three in accordance with the provisions of section 386.05. In calculating such additional charge the provisions of such law fixing additional charges for indexing the first and subsequent descriptions contained in any instrument shall apply to the fourth and subsequent descriptions contained in any instrument on a form approved hereby; the intent hereof being that no additional charge shall be made for indexing the first three lots or parcels of land described in such instrument.

Sec. 2. *This act is effective on July 1, 1967.*

Approved March 2, 1967.

CHAPTER 41—S. F. No. 451

An act relating to undressed game birds; amending Minnesota Statutes 1965, Section 97.40, Subdivision 25.

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

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

Section 1. Minnesota Statutes 1965, Section 97.40, Subdivision 25, is amended to read:

Subd. 25. **Game; migratory waterfowl.** "Undressed birds" means birds with heads and feet intact, but does not prohibit the removal of entrails or feathers, other than on the head. *However, migratory waterfowl may have the head and feet removed, but one fully feathered wing must remain attached.*

Approved March 2, 1967.

CHAPTER 42—H. F. No. 111

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1965, Sections 290.081 and 290.92, Subdivision 4a.

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

Section 1. Minnesota Statutes 1965, Section 290.081, is amended to read:

290.081 Income tax; nonresidents; reciprocity. (a) *The compensation received for the performance of personal or professional services within this state by an individual who resides and has his place of abode and place to which he customarily returns at least once a month in another state, shall be excluded from gross income to the extent such compensation is subject to an income tax imposed by the state of his residence; provided that such state allows a similar exclusion of compensation received by residents of Minnesota for services performed therein, or*

(b) *Whenever a nonresident taxpayer has become liable for income taxes to the state where he resides upon his net income for the taxable year derived from the performance of personal or professional services within this state and subject to taxation under chapter 290, there shall be allowed as a credit against the amount of income tax payable by him under this chapter, such proportion of the tax so paid by him to the state where he resides as his gross income subject to taxation under this chapter bears to his entire gross income upon which the tax so paid to such other state was imposed; provided, that such credit shall be allowed only if the laws of such state grant a substantially similar credit to residents of this state subject to income tax under such laws, or*

(c) If any taxpayer who is a resident of this state, or a

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