

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.

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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~~.**

domestic corporation or corporation commercially domiciled therein, has become liable for taxes on or measured by net income to another state upon income derived from the performance of personal or professional services within such other state and subject to taxation under this chapter he or it shall be entitled to a credit against the amount of taxes payable under this chapter, of such proportion thereof, as such gross income subject to taxation in such state bears to his entire gross income subject to taxation under this chapter; provided (1) that such credit shall in no event exceed the amount of tax so paid to such other state on the gross income earned within such other state and subject to taxation under this chapter, and (2) that *such credit shall not be allowed if such other state allows residents of this state a credit against the taxes imposed by such state for taxes payable under this chapter substantially similar to the credit provided for by paragraph (b) of this section*, and (3) the allowance of such credit shall not operate to reduce the taxes payable under this chapter to an amount less than would have been payable if the gross income earned in such other state had been excluded in computing net income under this chapter.

(d) *The commissioner shall by regulation determine with respect to gross income earned in any other state the applicable clause of this section.*

(e) "Tax So Paid" as used in this section means taxes on or measured by net income payable to another state on income earned within the taxable year for which the credit is claimed, provided that such tax is actually paid in that taxable year, or subsequent taxable years.

Sec. 2. Minnesota Statutes 1965, Section 290.92, Subdivision 4a, is amended to read:

Subd. 4a. **Tax withheld from nonresidents.** (1) **"Wages" paid to nonresident employees.** For the purposes of this section: The term "wages" means all remuneration taxable under this chapter 290 including all remuneration paid to a nonresident employee for services performed in this state.

(2) **"Employer", "Wages" and "Employee" concerning nonresidents.** Notwithstanding any other provision of this section, under rules and regulations to be prescribed by the tax commissioner, for purposes of this section any person having control, receipt, custody, disposal or payment of compensation taxable under this chapter 290 and earned by a nonresident for personal services, shall be deemed an employer, any compensation taxable under this chapter 290 and earned by a nonresident for personal services shall be

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deemed wages, and a nonresident entitled to compensation taxable under this chapter 290 and earned by him for personal services shall be deemed an employee.

(3) **Nonresidents, employer's duty.** *The employer of any employee domiciled in a state with which Minnesota has reciprocity under section 290.081 is not required to withhold under this chapter from the wages earned by such employee in this state.*

Sec. 3. **Effective date.** *The provisions of this act shall be applicable to all taxable years beginning after December 31, 1967.*

Approved March 2, 1967.

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#### CHAPTER 43—S. F. No. 109

*An act relating to the attorney general; requiring him to provide opinions on questions of law to legislative committees and commissions; amending Minnesota Statutes 1965, Section 8.05.*

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

Section 1. Minnesota Statutes 1965, Section 8.05, is amended to read:

**8.05 Attorney General; opinions to legislative committees.** The attorney general shall prepare forms for bonds and other contracts and instruments for the use of state officials, boards, and commissions and give legal advice in all matters relating to their official duties, whenever required by the governor, auditor, treasurer, or secretary of state, or any board or commission created by law. When required by either house of the legislature he shall give his written opinion upon any question of law. *The attorney general similarly shall give his written opinion upon any question of law submitted to him by a permanent or interim committee or commission of the legislature or of either house of the legislature, including but not limited to an interim committee of the legislature created by law for a county containing a city of the first class.*

Approved March 2, 1967.

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