

## CHAPTER 581—H. F. No. 1327

[Coded]

*An act relating to agreements and cooperation of county boards with federal agencies pursuant to federal legislation providing for resource conservation and development.*

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

Section 1. **[375.471] Conservation; county and federal cooperation; land conservation and utilization; federal aid.** The county boards of the several counties which have been designated as a resource conservation and development project area under the provisions of 7 USCA, Sec. 1011(e) and acts amendatory thereof, are authorized to enter into such agreements as may be necessary with the secretary of agriculture of the United States and other agencies of the federal government for the program of land conservation and land utilization authorized by 7 USCA, Sec. 1010 and acts amendatory thereof, to accept assistance therefor under 7 USCA, Sec. 1011 and acts amendatory thereof, to engage in such works of improvement as are necessary to effectuate the purpose of such acts and to cooperate with the said secretary of agriculture and federal agencies to the end that residents of this state shall obtain the benefits and advantages available to them and intended by congress to be so available in such acts. The said county boards shall comply with any and all requirements of federal law and any rules and regulations promulgated thereunder and with appropriate state laws in accomplishing the purposes here intended. If a proceedings is instituted by petition for an improvement under this act, the proceedings thereafter may be conducted by a board in the same manner as is provided for the establishment of a drainage system under Minnesota Statutes, Chapter 106. A majority of the landowners as defined in Minnesota Statutes, Section 106.031, shall be required for a valid petition. They may also proceed under and exercise the authority granted by Minnesota Statutes, Section 110.121 to 110.126 or as otherwise provided by law.

Approved May 18, 1967.

## CHAPTER 582—H. F. No. 1360

*An act relating to taxes on and measured by net income, relating to the income tax return form; amending Minnesota Statutes 1965, Section 290.39.*

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 290.39, is amended to read:

**290.39 Income tax; form of return; filing.** Every return shall specifically set forth the items of gross income, deductions, credits against net income, *credits against the tax*, and any other data necessary for computing the amount of any item required for determining the amount of the *net income tax liability*. The return shall be in such form as the commissioner of taxation may prescribe. The filing of a return required under this section shall be deemed an assessment subject to revision of the tax shown due on the basis of such return.

Approved May 18, 1967.

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#### CHAPTER 583—H. F. No. 1427

[Coded in Part]

*An act relating to school district indebtedness, including bonds and debt service loans and capital loans from the maximum effort school loan fund of the state; revising the conditions for the granting of state loans, the increase of the maximum debt service levy, and the issuance of bonds by school districts with outstanding loans; clarifying the purposes for which school bonds may be issued; authorizing the issuance and sale of school loan bonds of the state and appropriating the proceeds and the income from the investment thereof for the making of debt service loans and capital loans to school districts and for the payment of said bonds and interest thereon; amending Minnesota Statutes 1965, Section 124.38, Subdivision 7; Section 124.40, Subdivision 1; Section 124.43, Subdivision 6; Section 475.52, Subdivision 5; and Section 475.54, Subdivision 2.*

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

Section 1. Minnesota Statutes 1965, Section 124.38, Subdivision 7, is amended to read:

**Subd. 7. School districts; indebtedness.** "Maximum effort debt service levy" means a levy in a total dollar amount computed as 5 ½ mills on the correct full and true value; except that the maximum effort debt service levy of any school district having received a debt service or capital loan from the state before January 1, 1965, shall be computed as 4 1/10 mills on the correct full and true value in each year, ~~until and~~ unless the district applies *or has applied* for

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