

and 260.261. The court shall maintain the confidentiality of adoption files and records in accordance with the provisions of laws relating to adoptions. *In juvenile court proceedings any report or social history furnished to the court shall be open to inspection by the attorneys of record a reasonable time before it is used in connection with any proceeding before the court.*

Approved March 14, 1967.

CHAPTER 76—S. F. No. 195

An act relating to taxation; allowing servicemen exemptions from income taxation; amending Minnesota Statutes 1965, Section 290.65, Subdivision 1.

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

Section 1. Minnesota Statutes 1965, Section 290.65, Subdivision 1, is amended to read:

290.65 **Income tax; members of armed forces, exemptions.** Subdivision 1. **Gross income, exclusion.** The first \$3,000 received by any individual as compensation for personal services in the armed forces of the United States or the United Nations, shall be excluded from gross income in computing income taxes under the provisions of Minnesota Statutes, Chapter 290, ~~as amended.~~ *The next \$2,000 received by an individual as compensation for personal services in the armed forces of the United States or the United Nations wholly performed outside of the state of Minnesota, shall also be excluded from gross income in computing taxes under the provisions of Minnesota Statutes, Chapter 290. This subdivision shall apply to the taxable year 1942 and all subsequent taxable years.*

Sec. 2. *This act is effective for taxable years after December 31, 1966.*

Approved March 14, 1967.

CHAPTER 77—H. F. No. 92

An act relating to education; affording certain veterans now deprived by military service of the opportunity to attend area vocational-technical schools without tuition a limited right to do so after

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

discharge; amending Minnesota Statutes 1965, Section 121.21, Subdivision 9.

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

Section 1. Minnesota Statutes 1965, Section 121.21, Subdivision 9, is amended to read:

Subd. 9. Area vocational; technical schools; veterans. Any qualified nonresident person who is not a high school graduate who has been out of school at least a year and who has reached the age of 18 but who has not attained his 21st birthday may attend an area vocational school without tuition providing the area school has the room and the facility to receive such student and in that event all state aid and federal aid shall be paid to the area vocational school where the student attends.

Any person who has attained his 21st birthday and who would, but for that fact, qualify under this act to attend an area vocational technical school without tuition, may attend such school without tuition, subject to the other provisions and conditions of this act, if such person entered active military service in any branch of the armed forces of the United States before such person's 21st birthday, and who has then been separated or discharged from such active military service under conditions other than dishonorable, and if he applies for admission to such school within two years after the date of his separation or discharge from such service or before his 29th birthday, whichever is earlier. Time after separation or discharge from military service spent as an in-patient in a hospital or similar institution for treatment of an illness or disability or time spent in recovery from treatment of or in recovery from an illness or disability that prevents gainful occupation or study shall be added to the time allowed for application or to the maximum age, whichever is applicable.

Approved March 14, 1967.

CHAPTER 78—S. F. No. 48

[Coded]

An act relating to counties; permitting counties to set expense allowances for members of boards and agencies.

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

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