

*tion arises concerning the approved status of the educational institution which the student attends or proposes to attend;*

*(e) In the event that a child who is receiving a pension as provided above shall marry before the age of 22 years, the pension shall cease as of the date of the marriage.*

Sec. 2. *This act shall become effective only after its approval by the governing body of the city of Minneapolis and upon compliance with Minnesota Statutes, Section 645.021.*

Approved May 24, 1967.

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CHAPTER 820—H. F. No. 2004

[Not Coded]

*An act relating to the policemen's pension association and the policemen's pension fund in the city of Minneapolis; amending Laws 1949, Chapter 406, Section 6, Subdivision 1, as amended.*

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

Section 1. Laws 1949, Chapter 406, Section 6, Subdivision 1, as amended by Laws 1953, Chapter 127, Section 6, is amended to read:

Sec. 9. **Minneapolis, city of; policemen's pension fund.** Subdivision 1. **Persons to whom granted.** The association shall grant pensions or benefits payable from the policemen's pension fund to any member or to any widow or to any child under 18 years of age or any member from the time and for the following purposes:

When a service pensioner, disability pensioner, or deferred pensioner, or an active member of a relief association dies, leaving

(1) a widow, who was his legally married wife, residing with him, and who was married while or prior to the time he was on the payroll of the police department; and who, in case the deceased member was a service or deferred pensioner, was legally married to the member at least one year before his retirement from the police department; or

(2) a child or children, who were living while the deceased was on the payroll of the police department or born within nine months after the decedent was withdrawn from such payroll, the

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

widow and child, or children, shall be entitled to a pension, or pensions, as follows:

(a) To the widow, a pension of 18 units per month for her natural life; but if she remarry the pension shall cease as of the date of the remarriage.

(b) To each child, a pension of six units per month until the child reaches the age of 18 years; *or in the case of a child in full-time attendance during the normal school year, in a school approved by the board of directors, until the child receives a bachelor's degree or attains the age of 22 years, whichever occurs first.*

The total pensions hereunder for the widow and children of a deceased member shall not exceed 32 units per month.

Sec. 2. *This act shall be in effect upon its approval by the governing body of the city of Minneapolis and upon compliance with the provisions of Minnesota Statutes, Section 645.021.*

Approved May 24, 1967.

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#### CHAPTER 821—H. F. No. 2022

*An act relating to taxation; relating to the gross earnings tax on telephone companies, amending Minnesota Statutes 1965, Sections 294.01, 294.02, 294.03, 294.05, 294.06, 295.34, Subdivisions 1 and 2, and 295.35.*

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

Section 1. Minnesota Statutes 1965, Section 294.01, is amended to read:

294.01 **Telephone companies; gross earnings tax; companies to report gross earnings.** *Subdivision 1.* On or before February first, of each year, every company, joint stock association, co-partnership, corporation, or individual required by law to pay taxes to the state on a gross earnings basis shall make and furnish an itemized statement, in duplicate, to the commissioner of taxation, in such form as he shall prescribe, containing a true and just report of the gross earnings for and during the year ending December thirty-first preceding, verified by the president, secretary, treasurer, individual owner, or chief agent of such company in this state; provided, that railroad companies shall make semiannual reports, as provided in section 295.02. One copy of the report received shall be

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