

Subd. 21. **Game and fish; licenses; residence.** "Resident" means any citizen of the United States who has maintained a legal residence in the state of Minnesota for a period of ~~six months~~ *60 days* immediately preceding the date of application for license, a domestic corporation, or a foreign corporation authorized to do business in the state which has conducted the business licensed at an established place within the state for a period of at least ten years.

Approved April 22, 1969.

CHAPTER 159—S. F. No. 1272

An act relating to the allotment of funds in the state treasury; amending Minnesota Statutes 1967, Section 16.16, Subdivision 1; repealing Minnesota Statutes 1967, Section 16.162.

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

Section 1. Minnesota Statutes 1967, Section 16.16, Subdivision 1, is amended to read:

16.16 **State treasury; allotment and encumbrance.** Subdivision 1. **Allotment periods.** For the purposes of the quarterly allotment system, each fiscal year shall be divided into four quarterly allotment periods, beginning, respectively, on the first days of July, October, January, and April; provided, that in any case where the quarterly allotment period is impracticable, the commissioner may prescribe a different period suited to the circumstances, not exceeding ~~six~~ 12 months nor extending beyond the end of the fiscal year.

Sec. 2. *Minnesota Statutes 1967, Section 16.162, is repealed.*

Approved April 22, 1969.

CHAPTER 160—S. F. No. 1292

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1967, Section 290.45, Subdivision 1.

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

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

Section 1. Minnesota Statutes 1967, Section 290.45, Subdivision 1, is amended to read:

290.45 Taxation; income tax; time for payment. Subdivision 1. **Date due, installments.** The tax imposed by this chapter shall be paid at the time fixed for filing the return on which the tax is based, except that at the election of the following taxpayers the *tax balance of tax due after applying any tax credit and payment of estimated tax* may be paid in two equal installments, as follows:

(a) as to estates and trusts, the first shall be paid at the time fixed for filing the return, and the second on or before six months thereafter.

(b) as to corporations, the first shall be paid at the time fixed for filing the return and the second on or before three months thereafter. If any installment is not paid on or before the date fixed for its payment the whole amount of the tax unpaid shall become due and payable. They shall be paid to the commissioner or to the local officers designated by the commissioner with whom the return is filed as hereinbefore provided.

Approved April 22, 1969.

CHAPTER 161—H. F. No. 837

[Coded in Part]

An act relating to education; reporting of pupils; amending Minnesota Statutes 1967, Section 120.10, Subdivision 3, and adding a subdivision.

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

Section 1. Minnesota Statutes 1967, Section 120.10, Subdivision 3, is amended to read:

Subd. 3. **Education; attendance; reports; legitimate exemptions.** Such child may be excused from attendance upon application of his parent, guardian, or other person having control of such child, to any member of the board, truant officer, principal, or city superintendent, for the whole or any part of such period, by the board of the district in which the child resides, upon its being shown to the satisfaction of such board:

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