

the governing body of the municipality. The report shall contain recommendations for the correction of, or legal posting of load limits on any bridge or structure that is found to be understrength or unsafe.

Subd. 4. The city engineer shall maintain a complete inventory record of all bridges as set forth in subdivision 2 (c) of this section with the inspection reports thereof. He shall certify annually, to the commissioner of highways that inspections have been made. A report of the inspections shall be filed annually, on or before February 15th of each year, with the governing body of the municipality. The report shall contain recommendations for the correction of, or legal posting of load limits on any bridge or structure that is found to be understrength or unsafe.

Subd. 5. Agreements may be made among the various units of governments, or between governmental units and qualified engineering personnel to carry out the responsibilities for the bridge inspections and reports, as established by subdivision 2 of this section.

Subd. 6. The owner of a toll bridge shall certify annually to the commissioner of highways that inspections of the bridge have been made. The certification shall be accompanied by a report of the inspection. The report shall contain recommendations for the correction of or legal posting of load limitations if the bridge is found to be understrength or unsafe.

Sec. 2. Minnesota Statutes 1967, Section 163.07; Subdivision 8, is repealed.

Approved May 6, 1969.

CHAPTER 305—S. F. No. 1285

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1967, Section 290.48, Subdivision 9.

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

Section 1. Minnesota Statutes 1967, Section 290.48, Subdivision 9, is amended to read:

Subd. 9. Income tax; collection; confession of judgment. (a) The commissioner may, within three and one-half years after the return is filed, notwithstanding section 541.09, enter judgment on any confession of judgment after ten days notice

Changes or additions indicated by italics, deletions by ~~strike out~~.

served upon the taxpayer by mail at the address shown in his return. Such judgment shall be entered by the clerk of court of any county upon the filing of a photocopy or similar reproduction of that part of the return containing the confession of judgment along with a statement of the commissioner or his agent that the tax has not been paid.

(b) *Notwithstanding any other provision of the law to the contrary, the commissioner may, within five years after a written agreement is signed by the taxpayer and the commissioner under the provisions of section 290.45, subdivision 2, enter judgment on the confession of judgment contained within said agreement after ten days notice served upon the taxpayer at the address shown in said agreement. Such judgment shall be entered by the clerk of court of any county upon the filing of said agreement or a certified copy thereof along with a statement of the commissioner or his agent that the tax has not been paid.*

Approved May 6, 1969.

CHAPTER 306—S. F. No. 1289

An act relating to income taxes and the rent credit; amending Minnesota Statutes 1967, Section 290.982.

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

Section 1. Minnesota Statutes 1967, Section 290.982, is amended to read:

290.982 **Income tax; rent credit; claimant.** Claimant means a person who has filed a claim under sections 290.981 to 290.992, who was domiciled in this state during the entire calendar year preceding the year in which he files claim for relief, who resided in a rented or leased private commercial unit operated for profit for not less than the last six months of the calendar year covered by the claim. ~~When two or more individuals of a household are able to meet the qualifications for a claimant, they may determine between them as to who the claimant shall be. If they are unable to agree the matter shall be referred to the commissioner of taxation and his decision shall be final.~~ When a unit is occupied by two or more individuals and more than one such individual is able to qualify as a claimant, ~~and some or all such qualified individuals are not related such as a husband and wife,~~ such individuals may determine between them as to who the claimant shall be. If they are unable to agree, the matter shall

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