

## CHAPTER 343—S. F. No. 345

[Coded]

*An act permitting deduction of adoption expense from gross income for income tax purposes; amending Minnesota Statutes 1967, Section 290.09, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1967, Section 290.09, is amended by adding a subdivision to read:

*Subd. 27. Income tax; adoption expense as deduction. The expenses he has incurred during the taxable year arising from his adoption of one or more children, including attorney fees; such total expense, however, shall not exceed \$450 per child adopted. If under the taxpayer's system of accounting, the expense is deductible in two different taxable years, the total deduction for the two years shall not exceed \$450 per child.*

Approved May 9, 1969.

## CHAPTER 344—H. F. No. 522

*An act relating to eminent domain; providing for relocation assistance and moving expenses for persons affected by highway construction; authorizing compliance with federal highway relocation regulations; amending Minnesota Statutes 1967, Section 117.20, Subdivision 8.*

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

Section 1. Minnesota Statutes 1967, Section 117.20, Subdivision 8 is amended to read:

**Subd. 8. Eminent domain; relocation expense.** In all eminent domain proceedings instituted by the state or any of its agencies or political subdivisions or, any of its agencies, the following additional provisions shall control:

(a) In all cases a petition, describing the desired land, stating by whom and for what purposes it is proposed to be taken, and giving the names of all persons appearing of record or known to the petitioner to be the owners thereof, shall be presented to the district court of the county in which the land is situated praying for the appoint-

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