

## CHAPTER 83—S. F. No. 908

[Not Coded]

*An act relating to the city of Montgomery; making the offices of recorder and treasurer appointive rather than elective.*

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

**Section 1. Montgomery, city of; recorder and treasurer; appointment.** Notwithstanding the provisions of General Laws 1870, Chapter 31, or of any other law, to the contrary, in the city of Montgomery, the office of recorder and the office of treasurer shall no longer be an elective office after the term of any incumbent thereof has expired or there is a vacancy in the office. Such offices shall thereafter be appointive offices, appointed by the common council of the city.

**Sec. 2.** This act takes effect when approved by the common council of the city of Montgomery, and upon compliance with Minnesota Statutes, Section 645.021.

Approved March 26, 1969.

## CHAPTER 84—H. F. No. 192

[Coded]

*An act relating to income taxation; allowing a deduction for the care of certain dependents; 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 new subdivision to read:

**Subd. 26. Income tax; deductions; expenses for care of certain dependents.** (a) *General Rule.* There shall be allowed as a deduction expenses paid during the taxable year by a taxpayer who is a woman or widower, or is a husband whose wife is incapacitated or is institutionalized, for the care of one or more dependents (as defined in subsection (d) (1)), but only if such care is for the purpose of enabling the taxpayer to be gainfully employed.

(b) *Limitations.*

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

(1) *Dollar limit.*

(A) *Except as provided in subparagraph (B), the deduction under subsection (a) shall not exceed \$600 for any taxable year.*

(B) *The \$600 limit of subparagraph (A) shall be increased (to an amount not above \$900) by the amount of expenses incurred by the taxpayer for any period during which the taxpayer had two or more dependents.*

(2) *Working wives and husbands with incapacitated wives. In the case of a woman who is married and in the case of a husband whose wife is incapacitated, the deduction under subsection (a)*

(A) *shall not be allowed unless the taxpayer and his spouse file a joint return for the taxable year, and*

(B) *shall be reduced by the amount (if any) by which the gross income of the taxpayer and his spouse exceeds \$6,000.*

*This paragraph shall not apply, in the case of a woman who is married, to expenses incurred while her husband is incapable of self-support because mentally or physically defective, or, in the case of a husband whose wife is incapacitated, to expenses incurred while his wife is institutionalized if such institutionalization is for a period of at least 90 consecutive days (whether or not within one taxable year) or a shorter period if terminated by her death.*

(3) *Certain payments not taken into account. Subsection (a) shall not apply to any amount paid to an individual with respect to whom the taxpayer is allowed for his taxable year a deduction under section 290.06, subdivision 3b (3) (relating to credit for dependents).*

(c) *Special Rule Where Wife is Incapacitated or Institutionalized. In the case of a husband whose wife is incapacitated or is institutionalized, the deduction under subsection (a) shall be allowed only for expenses incurred while the wife was incapacitated or institutionalized (as the case may be) for a period of at least 90 consecutive days (whether or not within one taxable year) or a shorter period if terminated by her death.*

(d) *Definitions. For purposes of this section,*

(1) *Dependent. The term "dependent" means a person with respect to whom the taxpayer is entitled to a credit under section 290.06, subdivision 3b (3),*

(A) *who has not attained the age of 13 years and who is a son, stepson, daughter or stepdaughter of the taxpayer; or*

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(B) who is physically or mentally incapable of caring for himself.

(2) *Widower.* The term "widower" includes an unmarried individual who is legally separated from his spouse under a decree of divorce or of separate maintenance.

(3) *Incapacitated Wife.* A wife shall be considered incapacitated only (A) while she is incapable of caring for herself because mentally or physically defective, or (B) while she is institutionalized.

(4) *Institutionalized Wife.* A wife shall be considered institutionalized only while she is, for the purpose of receiving medical care or treatment, an inpatient, resident, or inmate of a public or private hospital, sanitarium, or other similar institution.

(5) *Determination of Status.* A woman shall not be considered as married if,

(A) she is legally separated from her spouse under a decree of divorce or of separate maintenance at the close of the taxable year, or

(B) she has been deserted by her spouse, does not know his whereabouts (and has not known his whereabouts at any time during the taxable year), and has applied to a court of competent jurisdiction for appropriate process to compel him to pay support or otherwise to comply with the law or a judicial order.

Sec. 2. This act applies to taxable years beginning after December 31, 1968.

Approved March 27, 1969.

#### CHAPTER 85—H. F. No. 201

*An act relating to elections; requiring notice to candidates of the nature of obvious errors noted by the county canvassing board; amending Minnesota Statutes 1967, Section 203.38, Subdivision 2.*

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

Section 1. Minnesota Statutes 1967, Section 203.38, Subdivision 2, is amended to read:

Subd. 2. **Elections; canvass; obvious errors.** If in conducting the canvass of votes at any election as provided by law the major-

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