

(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

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

ity of the county canvassing board believes that an obvious error in the counting and recording of the vote for any particular office has been made by the judges in any precinct, then the county canvassing board shall forthwith notify the candidates for such particular office of their belief. *They shall at the same time notify the candidates in writing what is the obvious error they believe has been made.* Such candidates may without unreasonable delay apply to the district court of the county within which the precinct is located for an order determining whether or not an obvious error has been made. Such application shall set forth the facts and such evidence may be submitted as the court may direct. If the court finds that an obvious error appears to exist it shall specify the error and direct the board to make an inspection of the ballots and the returns of the precinct for the purpose of correcting the obvious error and to further proceed in accordance with section 204.30 or as it may otherwise direct.

If any candidate believes that an obvious error in the counting and recording of the vote for any particular office has been made by the judges in any precinct, then such candidate may without unreasonable delay apply to the district court of the county within which the precinct is located for an order determining whether or not an obvious error has been made. If such application is made by a candidate the procedures otherwise provided for in this subdivision shall be applicable.

Whenever a proceeding is commenced in the district court pursuant to the provisions of this subdivision the county canvassing board and all candidates for the office affected shall be given notice thereof as the court may direct.

Approved March 27, 1969.

## CHAPTER 86—H. F. No. 530

[Coded]

*An act relating to railroads, requiring certain equipment on locomotives, and providing for penalties for violations.*

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

Section 1. [219.551] **Railroads; locomotive; equipment.**  
Subdivision 1. As used in this act, the following words and phrases, unless a different meaning is plainly required, shall have the meanings given them.

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