

sota, that Congress and the Census Bureau should provide that future federal population censuses also include censuses of the population of school districts.

**BE IT FURTHER RESOLVED**, that the Secretary of State of the State of Minnesota transmit copies of this resolution to the President of the United States, the Speaker of the United States House of Representatives, the President of the United States Senate, the Bureau of the Census, and the Minnesota Senators and Representatives in Congress.

Approved May 21, 1969.

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RESOLUTION 7—S. F. No. 1139

*A resolution memorializing Congress and the President to abolish an age requirement in the aid to the permanently and totally disabled public assistance program.*

WHEREAS, the United States has appropriated substantial money to the several states for programs to assist the rehabilitation and aid in the support of disabled persons; and

WHEREAS, federal law has restricted eligibility to persons 18 years of age and older; and

WHEREAS, the several states must comply with the federal age requirements; and

WHEREAS, it would be of great value to persons otherwise qualified for assistance and to the public at large that eligible citizens of any age have rehabilitation and aid benefits under this program; now, therefore,

**BE IT RESOLVED**, by the Legislature of the State of Minnesota that Congress amend the Social Security Act, Title XIV, Aid to the Permanently and Totally Disabled, by deleting an age requirement as an eligibility factor.

**BE IT FURTHER RESOLVED**, that the Secretary of State of the State of Minnesota be instructed to transmit copies of this resolution to the President of the United States, the President of the Senate of the United States, the Speaker of the House of Representatives of

the United States, and to the Minnesota Senators and Representatives in Congress.

Approved May 23, 1969.

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RESOLUTION 8—H. F. No. 1520

*A resolution memorializing Congress and the President of the United States to enact legislation limiting the right of non-farm corporations and individuals to write off farm losses against non-farm profits, for federal income tax purposes.*

WHEREAS, national agricultural policies for nearly two centuries have encouraged the development of the family farm and the nation has benefited from this policy as industrious family farmers have built the most efficient agricultural base the world has ever known; and

WHEREAS, the American consumer expends a lower proportion of his income for food than the citizens of other nations as a result of the efficiency of family farms; and

WHEREAS, under the present federal income tax laws non-farm corporations and individuals may claim farm losses for the purpose of writing off non-farm profits; and

WHEREAS, a recent Internal Revenue Service study shows that twenty-two percent of all individuals filing farm income tax returns paid taxes on non-farm income and there is a direct correlation between individual adjusted gross income and farm losses; and

WHEREAS, an Internal Revenue Service analysis of income tax returns filed in the one hundred largest standard metropolitan areas shows that net farm losses in thirty-one standard metropolitan statistical areas totaling over one hundred forty million dollars were claimed by individuals living in those areas; and

WHEREAS, the Internal Revenue Service studies indicate that the write-off of farm losses against non-farm profits has become a widespread business practice resulting in the loss of millions of dollars of federal revenue annually; and

WHEREAS, the deliberate operation of farms at a loss for tax purposes by non-farm corporations and individuals is an unfair type