

an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if such estate's gross income exceeds \$750.

~~(e)~~ (k) The trustee or other fiduciary of property held in trust with respect to the taxable net income of such trust if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if the gross income of such trust exceeds \$750, if in either case such trust belongs to the class of taxable persons.

~~(f)~~ (l) The guardian of an infant or other incompetent person with respect to such infant's or other person's taxable net income if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if the gross income of such infant or other incompetent person exceeds \$750.

~~(g)~~ (m) Every corporation with respect to its taxable net income if in excess of \$500, or if its gross income exceeds \$5,000. The return in this case shall be signed by an officer of the corporation.

~~(h)~~ (n) The receivers, trustees in bankruptcy, or assignees operating the business or property of a taxpayer with respect to the taxable net income of such taxpayer if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed (or, if the taxpayer is a corporation, if the taxable net income exceeds \$500), or if such taxpayer's gross income exceeds \$5,000.

Such return shall (a) be verified or contain a written declaration that it is made under the penalties of criminal liability for wilfully making a false return, and (b) shall contain a confession of judgment for the amount of the tax shown due thereon to the extent not timely paid.

For purposes of (a) through ~~(f)~~ (n) the term "gross income" shall mean gross income as defined in section 61 of the internal revenue code of 1954, as amended, modified and adjusted in accordance with the provisions of sections 290.08, 290.17 and 290.65.

Approved April 2, 1971.

CHAPTER 102—H.F.No.1141

[Coded]

An act relating to agriculture; authorizing the issuance of permits for the sale and distribution within the state of Marek's

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disease vaccine; prohibiting the sale or distribution of such vaccine without a permit.

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

Section 1. [35.605] **AGRICULTURE; MAREK'S DISEASE VACCINE; SALE AND DISTRIBUTION.** Subdivision 1. Any person within this state shall be permitted by the livestock sanitary board to sell, offer for sale and distribute within the state a live vaccine for immunization of chickens against Marek's disease without first obtaining a veterinary biologics license from the Veterinary Biologics Division of the Agricultural Research Service, United States Department of Agriculture under the following conditions:

(a) Permits shall be issued on a batch basis only, authorizing such person to sell, offer for sale and distribute such batch of live vaccine.

(b) A permit may be obtained by making written application therefor to the livestock sanitary board. Such application shall contain:

(1) Information identifying the batch of live vaccine to be distributed, by serial number, name of manufacturer and address of manufacturer.

(2) The written approval and recommendation of the monitoring agent of the livestock sanitary board.

(3) A certification that the applicant has paid all the outstanding costs and expenses of the monitoring agent.

Sec. 2. [35.605] Subd. 2. The university of Minnesota, department of veterinary microbiology and public health shall act as monitoring agent and shall be reimbursed by any applicant hereunder for its costs and expenses in acting as such monitoring agent. Before giving its written approval and recommendation with respect to the sale or distribution of any batch of live vaccine as provided in section 1 of this act the monitoring agent shall:

(a) Perform such monitoring and testing of the vaccine and vaccine producing premises as shall be necessary to determine the purity, safety and potency of said vaccine.

(b) Certify the amount of its costs and expenses due from any person for services it has rendered as such monitoring agent.

Sec. 3. [35.605] Subd. 3. Any person applying for a permit shall certify that he has applied for or will, within 30 days of the date of the application, apply for a veterinary biologics license from the Veterinary Biologics Division of the Agricultural Research Service of the United States Department of Agriculture, and that he will

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actively pursue such license. If said license is not obtained by July 1, 1972, no further permit shall be issued to such person by the livestock sanitary board for the sale, offer of sale, or distribution of a live vaccine for immunization of chickens against Marek's disease within this state.

Sec. 4. [35.605] Subd. 4. Only batches of vaccine for which a permit has been issued by the livestock sanitary board may be sold, offered for sale, or distributed. No batch which has not received a permit may be sold, offered for sale or distributed, although such batch, or any portion thereof, may be in the process of manufacture, completely manufactured, or manufactured and tested and approved by the monitoring agent by July 1, 1972, unless a permit of the livestock sanitary board shall have been issued before July 1, 1972.

Sec. 5. [35.605] Subd. 5. As used in this act, the word "person" includes individuals, partnerships, corporations and associations.

Approved April 2, 1971.

CHAPTER 103—H.F.No.147

[Coded]

An act relating to hospital districts; authorizing borrowing in anticipation of taxes, revenue and aids; amending Minnesota Statutes 1969, Chapter 447, by adding a section.

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

Section 1. Minnesota Statutes 1969, Chapter 447, is amended by adding a section to read:

[447.345] HOSPITAL DISTRICTS; TEMPORARY BORROWING AUTHORITY. Subdivision 1. Any hospital district located wholly outside the seven county metropolitan area and created or reorganized under sections 447.31 to 447.37 may borrow money not exceeding a total of \$50,000 indebtedness by issuing certificates of indebtedness in anticipation of taxes theretofore levied, revenues, and federal aids, the proceeds to be used for expenses of administration, operation and maintenance of its hospital and nursing home facilities.

Subd. 2. The district may authorize and effect such borrowing, and issue such certificates of indebtedness on passage of a resolution specifying the amount and purposes for which it deems such

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