

CHAPTER 121—S.F.No.1245

[Not Coded]

An act relating to the counties of Lake and St. Louis; requiring the counties to provide toilet facilities along the north shore of Lake Superior during the time when the smelt season is open; and appropriating money.

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

Section 1. LAKE AND ST. LOUIS COUNTIES; TOILET FACILITIES DURING SMELT SEASON; APPROPRIATION. The county boards of Lake and St. Louis counties acting separately or jointly shall provide temporary toilet facilities in the most practical locations as they determine along the north shore of Lake Superior during the time when the smelt season is open. The counties in providing such toilet facilities shall contract for or lease such facilities for the period of time required.

Sec. 2. There is appropriated from the general fund the sum of \$500 to the county of St. Louis and \$500 to the county of Lake to carry out the provisions of this act. Payment shall be made upon the effective date of this act.

Approved April 16, 1971.

CHAPTER 122—S.F.No.483

An act relating to estates of decedents; expanding the rights of an illegitimate child to inherit from his father and the kindred of his mother; amending Minnesota Statutes 1969, Section 525.172.

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

Section 1. Minnesota Statutes 1969, Section 525.172, is amended to read:

525.172 PROBATE PROCEDURES; ILLEGITIMATE CHILDREN; RIGHTS OF INHERITANCE. An illegitimate child shall inherit from his mother the same as if born in lawful wedlock, and also from the person who in writing and before a competent attesting witness shall have declared himself to be his father, provided such writing or an authenticated copy thereof shall be produced in the

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proceeding in which it is asserted or from the person who has been determined to be the father of such child in a paternity proceeding before a court of competent jurisdiction ; but such child shall not inherit from the kindred of ~~either parent~~ the father by right of representation.

Approved April 20, 1971.

CHAPTER 123—H.F.No.572

An act relating to taxation; exempting certain sales to veterans from the general sales tax; amending Minnesota Statutes 1969, Section 297A.25, Subdivision 1.

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

Section 1. Minnesota Statutes 1969, Section 297A.25, Subdivision 1, is amended to read:

297A.25 TAXATION; SALES TAX; AUTOMOBILE SALES TO DISABLED VETERANS. Subdivision 1. The following are specifically exempted from the taxes imposed by sections 297A.01 to 297A.44:

(a) The gross receipts from the sale of food products including but not limited to cereal and cereal products, butter, cheese, milk and milk products, oleomargarine, meat and meat products, fish and fish products, eggs and egg products, vegetables and vegetable products, fruit and fruit products, spices and salt, sugar and sugar products, coffee and coffee substitutes, tea, cocoa and cocoa products;

(b) The gross receipts from the sale of prescribed drugs and medicine intended for use, internal or external, in the cure, mitigation, treatment or prevention of illness or disease in human beings and products consumed by humans for the preservation of health, including prescription glasses, therapeutic and prosthetic devices, but not including cosmetics or toilet articles notwithstanding the presence of medicinal ingredients therein;

(c) The gross receipts from the sale of and the storage, use or other consumption in Minnesota of tangible personal property, tickets, or admissions, electricity, gas, or local exchange telephone service, which under the Constitution or laws of the United States or under the Constitution of Minnesota, the state of Minnesota is prohibited from taxing;

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