

subdivision 3 may maintain an action therefor if the decedent might have maintained an action, had he lived, for an injury caused by such wrongful act or omission. The action may be commenced within three years after the act or omission. The recovery in such action is such an amount as the jury deems fair and just in reference to the pecuniary loss resulting from such death, ~~shall not exceed \$35,000,~~ and shall be for the exclusive benefit of the surviving spouse and next of kin, proportionate to the pecuniary loss severally suffered by the death. The court then determines the proportionate pecuniary loss of the persons entitled to the recovery and orders distribution accordingly. Funeral expenses and any demand for the support of the decedent, other than old age assistance, allowed by the court having jurisdiction of the action, are first deducted and paid.

If an action for such injury was commenced by the decedent and not finally determined during his life, it may be continued by the trustee for recovery of such damages for the exclusive benefit of the surviving spouse and next of kin, proportionate to the pecuniary loss severally suffered by the death. The court on motion shall make an order allowing such continuance and directing pleadings to be made and issues framed as in actions begun under this section.

Sec. 2. The amendment effected by this act shall govern any cause of action arising out of an event which occurs after the effective date of this act.

Approved March 11, 1971.

CHAPTER 44—S.F.No.309

An act relating to income taxation; redefining persons required to make returns; amending Minnesota Statutes 1969, Section 290.37, Subdivision 1.

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

Section 1. Minnesota Statutes 1969, Section 290.37, Subdivision 1, is amended to read:

290.37 TAXATION; INCOME TAX; PERSONS REQUIRED TO MAKE RETURNS. Subdivision 1. **PERSONS MAKING RETURNS.** The following persons shall make a return for each taxable year, or fractional part thereof where permitted or required by law:

Changes or additions indicated by underline, deletions by ~~strikeout~~.

(a) A single individual with respect to his own taxable net income if that exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income exceeds ~~\$750~~ \$1,000.

(b) A married individual if his own taxable net income or the combined taxable net income of himself and his spouse exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income or the combined gross income of himself and his spouse exceeds ~~\$1,500~~ \$1,800.

(c) The executor or administrator of the estate of a decedent with respect to the taxable net income of such decedent for that part of the taxable year during which he was alive if such taxable net income exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if such decedent's gross income for the aforesaid period exceeds \$750.

(d) The executor or administrator of the estate of a decedent with respect to the taxable net income of such estate if that exceeds 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) 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) 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~~ \$1,000.

(g) 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) 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

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for the amount of the tax shown due thereon to the extent not timely paid.

For purposes of (a) through (f) 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 March 11, 1971.

CHAPTER 45—S.F.No.310

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1969, Section 290.65, Subdivision 6.

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

Section 1. Minnesota Statutes 1969, Section 290.65, Subdivision 6, is amended to read:

Subd. 6. **TAXATION; INCOME TAX; UNITED STATES; DEFINITION.** The term "United States" as used in this section does not include ~~Alaska, Hawaii~~, Canal Zone or the Caribbean Islands.

Approved March 11, 1971.

CHAPTER 46—H.F.No.121

[Not Coded]

An act relating to the county of Waseca; appointment of the county highway engineer.

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

Section 1. **WASECA COUNTY; APPOINTMENT OF COUNTY HIGHWAY ENGINEER.** Notwithstanding the provisions of Minnesota Statutes, Section 163.07, Subdivision 2, as to the term of office of the county highway engineer, the county board of Waseca

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