

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

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