

CHAPTER 52—H.F.No.597

An act relating to the sheriff's contingent fund; purposes and amount; amending Minnesota Statutes 1969, Section 340.024.

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

Section 1. Minnesota Statutes 1969, Section 340.024, is amended to read:

340.024 SHERIFF'S CONTINGENT FUND; CREATION, EXPENDITURES, WITHDRAWALS, TRANSFER TO GENERAL FUND. There is hereby created in each county a sheriff's contingent fund to be kept by the county treasurer as all other county funds. One-fourth of all moneys paid into the county treasury of the county on account of fines imposed for violation of any law of this state relating to narcotic drugs, depressant or stimulant drugs, or intoxicating liquor or the licensing and sale of non-intoxicating malt beverages shall be credited to the sheriff's contingent fund. The sheriff of each county may expend moneys from this fund in investigating and securing evidence of violations of the narcotic drugs, depressant or stimulant drugs, or intoxicating liquor laws of this state or of the laws pertaining to the sale of malt beverages. Moneys may be withdrawn from the fund by the sheriff upon the order of the district court after application. At the close of the fiscal year any moneys in the fund in excess of ~~-\$1,000~~ \$3,000 shall be transferred into the general ~~revenue~~ fund.

Approved March 12, 1971.

CHAPTER 53—S.F.No.293

An act relating to traffic regulations; lights on vehicles; authorizing flashing lights on self-propelled farm equipment and farm tractors; amending Minnesota Statutes 1969, Section 169.64, Subdivision 3.

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

Section 1. Minnesota Statutes 1969, Section 169.64, Subdivision 3, is amended to read:

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

Subd. 3. **TRAFFIC REGULATIONS; FARM TRACTORS AND EQUIPMENT; FLASHING LIGHTS.** Flashing lights are prohibited, except on an authorized emergency vehicle, school bus, road maintenance equipment, farm tractors, self-propelled farm equipment or on any vehicle as a means of indicating a right or left turn, or the presence of a vehicular traffic hazard requiring unusual care in approaching, overtaking or passing. All flashing warning lights on farm tractors or self-propelled farm equipment shall be subject to the provisions of section 169.59, subdivision 4.

Approved March 12, 1971.

CHAPTER 54—S.F.No.308

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1969, Section 290.38.

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

Section 1. Minnesota Statutes 1969, Section 290.38, is amended to read:

290.38 TAXATION; INCOME TAX; JOINT RETURN; CHANGE IN MANNER OF FILING; JOINT RETURNS OF HUSBAND AND WIFE. A husband and wife may make a single return jointly even though one of the spouses has neither gross income nor deductions. If a joint return is made the tax shall be computed on the aggregate income and the liability with respect to the tax shall be joint and several. If both husband and wife have gross income they may elect to either file a single return jointly or may file separate returns. This election to file a joint or separate returns may be changed within the period provided for the assessment of additional taxes on said return or returns. This election shall be applicable only for taxable years beginning after December 31, 1957. In the event taxpayers desire to change their election, such change shall be done in the manner and on such form as the commissioner shall prescribe by regulation.

No joint return shall be made if the husband and wife have different taxable years; except that if such taxable years begin on the same day and end on different days because of the death of either or of both, then the joint return may be made with respect to the taxable year of each. The above exception shall not apply if the

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