

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

Section 1. Minnesota Statutes 1969, Section 32.471, Subdivision 1, is amended to read:

**32.471 DAIRY PRODUCTS; BUTTERFAT CONTENT OF BUTTER.** Subdivision 1. No person shall manufacture for sale, or sell, or have in possession with intent to sell, any dairy or creamery butter which contains less than 80 percent butterfat by weight, or which has been manufactured from milk or cream which has not been pasteurized in accordance with the provisions of sections 32.391 and 32.392 ; provided that nothing in this section shall be construed as prohibiting the manufacture, sale, or distribution of butterfat spreads with a lower butterfat content so long as such spreads are packaged and contain all dairy products and labeled so as to disclose the butterfat and other ingredient content and distinguish them from butter, in accordance with regulations of the commissioner .

Approved May 27, 1971.

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#### CHAPTER 566—H.F.No.770

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1969, Section 290.972, Subdivision 1.*

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

Section 1. Minnesota Statutes 1969, Section 290.972, Subdivision 1, is amended to read:

**290.972 TAXATION; INCOME TAX; ELECTION BY SMALL BUSINESS CORPORATION.** Subdivision 1. **ELIGIBILITY.** Except as provided in subdivision 6 any small business corporation subject to the laws imposed by Minnesota Statutes, Chapter 290, and its shareholders may, in accordance with the provisions of this section, elect to have said corporation and its shareholders taxed as though said corporation were a partnership. Such election shall be valid only if all persons who are shareholders in such corporation

(1) on the first day of the first taxable year for which such election is effective, if such election is made on or before such first day, or

(2) on the day on which the election is made, if the election is made after such first day,  
consent to such election.

Approved May 27, 1971.

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