

ment, upon payment of all lawful costs, charges, expenses, and fees in the proceeding which shall be assessed against all the petitioners in such manner and in such amounts as determined by the board or court.

Approved June 4, 1971.

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CHAPTER 729—S.F.No.330

[Coded in Part]

*An act relating to income taxation; extension of withholding to unemployment compensation benefits; amending Minnesota Statutes 1969, Section 290.92, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1969, Section 290.92, is amended by adding a subdivision to read:

Subd. 21. TAXATION; INCOME TAX; WITHHOLDING; UNEMPLOYMENT COMPENSATION. For purposes of this section, any supplemental unemployment compensation benefit paid to an individual to the extent includable in such individual's Minnesota adjusted gross income, shall be treated as if it were a payment of wages by an employer to an employee for a payroll period.

Sec. 2. The provisions of this act shall apply to payments made on or after July 1, 1971.

Approved June 4, 1971.

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CHAPTER 730—S.F.No.389

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1969, Section 290.17.*

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

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