

or naval service of the United States and who is entitled to compensation under the laws and regulations of the United States for permanent and total service-connected disability due to the loss, or loss of use, by reason of amputation, ankylosis, progressive muscular dystrophies, or paralysis, of both lower extremities, such as to preclude motion without the aid of braces, crutches, canes, or a wheel chair, and who with assistance by the administration of veterans affairs has acquired a special housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, shall constitute class 3cc and shall be valued and assessed at five percent of the full and true value thereof. The property tax to be paid on class 3cc property as otherwise determined by law, regardless of whether or not the true and full value is in excess of \$4,000, for all purposes except the payment of principal or interest on bonded indebtedness, shall be reduced by 35 percent of the amount of such tax; provided that the amount of said reduction shall not exceed \$250. If the full and true value is in excess of the sum of \$8,000, the amount in excess of that sum shall be valued and assessed as provided in class 4 at 33 1/3 percent in the case of agricultural land used for a homestead and 40 percent in the case of all other real estate used for a homestead.

Sec. 2. This act shall be effective January 2, 1972.

Approved June 4, 1971.

CHAPTER 748—S.F.No.1905

An act relating to taxation; regulating the distribution of revenue received from cigarette taxes; repealing Laws 1969, Chapter 399, Section 37; amending Minnesota Statutes 1969, Section 297.26.

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

Section 1. **TAXATION; CIGARETTE TAXES; DISTRIBUTION OF REVENUE.** Laws 1969, Chapter 399, Section 37, is repealed.

Sec. 2. Minnesota Statutes 1969, Section 297.26, is amended to read:

297.26 REVENUE DISTRIBUTION. All revenues derived from taxes, penalties and interest under sections 297.21 to 297.26 shall be deposited by the commissioner in the state treasury general fund and

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~~credited one fourth to the cigarette tax apportionment fund and the balance to the general fund disposed of in the same manner as provided by section 297.13 for revenues received under sections 297.01 to 297.13.~~

Approved June 4, 1971.

CHAPTER 749—S.F.No.1906

An act relating to inheritance taxes; providing payments to counties on certain estates regardless of whether probate proceedings are required; amending Minnesota Statutes 1969, Section 291.33.

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

Section 1. Minnesota Statutes 1969, Section 291.33, is amended to read:

291.33 TAXATION; INHERITANCE TAX; PAYMENTS TO COUNTIES. Subdivision 1. On or before the first of November in each year the commissioner shall determine the net amount of inheritance tax, Minnesota estate tax and interest collected thereon which has been paid ~~in~~ to the commissioner during the fiscal year ending June 30 next preceding from estates in each of the several counties of this state, ~~from estates in which wherein~~ probate proceedings have been had, ~~during the preceding fiscal year ending June 30, and the amount returned under the provisions of Minnesota Statutes 1961, Section 291.32, as amended, which was originally paid to the commissioner in the case of estates in which probate proceedings have been had, and shall cause to be paid to each county from which any tax shall have been received during the fiscal year ending June 30 next preceding, 20 percent of the amount of the inheritance tax money and interest collected thereon so received from each such county respectively, less 20 percent of any such tax and interest thereon which has been returned under the provisions of Minnesota Statutes 1961, Section 291.32, as amended, and which was originally paid to the commissioner from any such county or where, if no probate proceedings have been required, wherein are located the probate courts that would have had venue under the provisions of Minnesota Statutes, Section 525.82, had there been assets of decedents subject to probate.~~

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