

for purposes of any law providing that population is a required qualification for tax distribution, liquor licensing under Minnesota Statutes, Chapter 340, or distribution of highway aids. Such special census shall remain in force and effect until the 1980 federal decennial census is completed and the results filed or until such other special federal census as may be authorized is completed. The expense of taking the special census shall be paid by the city of Chaska.

Sec. 2. This act takes effect when approved by the governing body of the city of Chaska and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved June 4, 1971.

CHAPTER 788—H.F.No.990

[Coded]

An act relating to taxation; prohibiting the disclosure of any particulars of certain tax returns; providing penalties.

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

Section 1. [290.611] TAXATION; TAX RETURNS; DISCLOSURE OF CONTENTS OF TAX RETURNS PROHIBITED IN CERTAIN INSTANCES; PENALTY. Subdivision 1. No person who prepares, aids in the preparation, consults with respect to or reviews a state or federal tax return for another person, corporation, partnership, association or other taxpayer shall divulge any particulars of such return, except to authorized employees of the department of taxation or of the Internal Revenue Service in the course of an examination, without the written permission of such person, corporation, partnership, association or other taxpayer or the legally appointed representative of such taxpayer if such taxpayer is deceased, incompetent or otherwise unable to give such consent. The provisions of this section shall not apply to disclosure by an employee of the department of taxation or of the Internal Revenue Service to other employees of such department or service where such disclosure is necessary for the effective administration of the tax laws of the state or the federal government.

Sec. 2. [290.611] Subd. 2. PENALTY. Any person disclosing any particulars of any tax return, without the written consent of the

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taxpayer making such return, in violation of the provisions of section 1 of this act, is guilty of a gross misdemeanor.

Approved June 4, 1971.

CHAPTER 789—H.F.No.995

An act relating to inheritance taxation; providing for the taxability of certain pension and annuity benefits; amending Minnesota Statutes 1969, Sections 3A.08, 136.84, 291.065, 352.15, 353.15, 354.10, 354.231, and 422.20.

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

Section 1. Minnesota Statutes 1969, Section 3A.08, is amended to read:

3A.08 TAXATION; INHERITANCE TAX EXEMPTIONS. All benefits and allowances provided by sections 3A.01 to 3A.10 shall be exempt from all taxes imposed by the state of Minnesota, except that none shall be exempt from taxation under Minnesota Statutes, Chapter 291, unless transferred to a surviving spouse or minor or dependent child of the decedent or a trust for their benefit.

Sec. 2. Minnesota Statutes 1969, Section 136.84, is amended to read:

136.84 TITLE TO ASSETS, PERSONAL RIGHTS. The right of a person who has shares to the credit of his employee's share account record to redeem his shares or any portion thereof is a personal right only and shall not be assignable. Legal title to the assets of the supplemental retirement fund shall be in the state of Minnesota or the state board of investment or the nominee of either, subject to the rights of the teachers retirement fund. Any assignment or attempted assignment of shares to the credit of an employee's share account record by any person is null and void. Such shares are exempt from garnishment or levy under attachment or execution and from all taxation by the state of Minnesota, except that none shall be exempt from taxation under Minnesota Statutes, Chapter 291, unless transferred to a surviving spouse or minor or dependent child of the decedent or a trust for their benefit.

Sec. 3. Minnesota Statutes 1969, Section 291.065, is amended to read:

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