

CHAPTER 801—H.F.No.1609

[Not Coded]

An act relating to Koochiching county; authorizing expenditures in excess of the limitation of tax expenditures from the general revenue fund; repealing Laws 1953, Chapter 169; Laws 1961, Chapter 79; and Laws 1963, Chapter 31, as amended.

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

Section 1. KOOCHICHING COUNTY; EXPENDITURE LIMITATION. On the effective date of this act, and notwithstanding any law to the contrary, Koochiching county shall not be subject to any expenditure limitation except as imposed by operation of a tax levy limitation. All expenditures heretofore made by the county board for any year in excess of the expenditure limitations established for such year are hereby legalized and made valid.

Sec. 2. Laws 1953, Chapter 169; Laws 1961, Chapter 79; Laws 1963, Chapter 31, as amended by Laws 1965, Chapter 86, are hereby repealed.

Sec. 3. *This act shall become effective only after its approval by a majority vote of the board of county commissioners of Koochiching county and upon compliance with Minnesota Statutes, Section 645.021.*

Approved June 4, 1971.

CHAPTER 802—H.F.No.1635

An act relating to taxes on and measured by net income; requiring certain exempt entities to file information returns; providing penalty; amending Minnesota Statutes 1969, Section 290.05.

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

Section 1. Minnesota Statutes 1969, Section 290.05, is amended to read:

290.05 TAXATION; INCOME TAX; EXEMPT INDIVIDUALS, ORGANIZATIONS, ESTATES, TRUSTS. Subdivision 1. The following corporations, individuals, estates, trusts, and organizations shall

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