

shall not exceed \$100 and shall be considered only when other private or public resources are not immediately available.

Subd. 3. COUNTY OF RESPONSIBILITY. No state or county durational residence is required to qualify for such assistance. The county which shall grant assistance shall be the county wherein the child resides who is found to be in emergency need. Such county may obtain reimbursement from another county wherein the child has residence as provided in section 256.73.

Subd. 4. EMERGENCY DEFINED. Emergencies which create the need for such assistance include natural disasters such as floods, fires, or storms; civil disorders, strikes, illness, accident, death, eviction from shelter, migrant families in necessitous circumstances, or other crises, as defined by the commissioner, in accordance with directives of the United States secretary of health, education, and welfare.

Subd. 5. COUNTY WELFARE AUTHORITY. The county welfare board shall designate a person or persons who shall be authorized to immediately grant emergency assistance pursuant to this section.

Subd. 6. The county agency shall submit to the state agency an estimate of expenditures for each succeeding month in such form as required by the state agency. Payment shall be made monthly in advance by the state agency to the counties, of federal funds available for that purpose for each succeeding month, together with an amount of state funds equal to ten percent of the difference between the total estimated cost and the federal funds so available. Adjustment of any overestimate or underestimate made by any county shall be made upon the direction of the state agency in any succeeding month.

Subd. 7. AUTHORITY OF THE COMMISSIONER. The commissioner is hereby authorized, subject to the provisions of Minnesota Statutes 1969, Chapter 15, to promulgate regulations not inconsistent with this section as necessary to qualify for maximum federal funds.

Approved June 7, 1971.

CHAPTER 944—H.F.No.371

[Coded]

An act relating to taxation; permitting credits against the state income tax for education costs for pupils in nonpublic elementary and

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secondary schools; amending Minnesota Statutes 1969, Chapter 290, by adding sections.

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

Section 1. Minnesota Statutes 1969, Chapter 290, is amended by adding a section to read:

Sec. . [290.086] INCOME TAX; NONPUBLIC SCHOOL EDUCATION COSTS; CREDIT. Subdivision 1. As used in this act, "maintenance cost" shall: when applied to public elementary and secondary schools, have the meaning intended and applied in Minnesota Statutes 1969, Section 124.211, Subdivision 2, (5); when applied to nonpublic elementary and secondary schools, shall have the same meaning intended and applied in Minnesota Statutes 1969, Section 124.211, Subdivision 2, (5) less 20 percent of whatever amount is calculated thereunder which shall hereinafter be designated as "restricted maintenance cost."

Subd. 1a. As used in this act "foundation aid" shall mean total foundation aid, or its equivalent, exclusive of summer school aid, earned for public elementary and secondary school pupils for any school year.

Subd. 2. As used in this act, "education cost" shall mean and include tuition, classroom instructional fees, and textbooks as defined in this act.

Subd. 3. As used in this act, "nonpublic schools" shall mean and include any elementary or secondary school, other than a public school, situated in this state, wherein a resident of this state may legally fulfill the state's compulsory attendance laws, is not operated for a profit, and adheres to the provisions of the Civil Rights Act of 1964.

Subd. 4. As used in this act, "textbooks" shall mean and include books and other instructional materials and equipment purchased through the nonpublic school of enrollment and used in nonpublic schools in teaching only those subjects legally and commonly taught in public elementary and secondary schools in this state and shall not include instructional books and materials used in the teaching of religious tenets, doctrines or worship, the purpose of which is to inculcate such tenets, doctrines or worship.

Subd. 5. Taxes due under the computation in accordance with Minnesota Statutes 1969, Section 290.06, shall also be credited with the amount paid per student to others for education costs incurred in nonpublic schools in this state, but not to exceed an amount per pupil unit, as counted in paragraphs 1 and 2 of Subdivision 1 of Minnesota Statutes 1969, Section 124.17, as follows: (a) During the calendar years 1971 and 1972, an amount not exceeding \$100 per pupil unit and

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(b) during the calendar year 1973 and each year thereafter the amount allowed as a tax credit per pupil unit shall be the result of the following calculations: (a) Divide the average Minnesota public elementary and secondary school foundation aid payment per pupil unit in average daily attendance of the school year completed during the same calendar year for which the tax credit is claimed, as determined and published by the state department of education based upon the results of final adjustments made by the state aids, statistics and research section of the division of administration of said state department as of October of each year, by the same average foundation aid from the previous school year; (b) multiply the result of the above calculation by the tax credit per pupil unit allowed in the first paragraph of this subdivision for the preceding calendar year; (c) the result of the calculations (a) and (b) above is the maximum tax credit per pupil unit to be allowed herein for the taxable years after calendar year 1972.

However, in no event, shall any tax credit per pupil unit allowed per student under this section, when related to the individual nonpublic school restricted maintenance cost per pupil unit in average daily attendance of the school year completed during the same calendar year for which the tax credit is claimed, exceed the percent of the average state foundation aid per pupil unit in average daily attendance for Minnesota public elementary and secondary schools in relation to the average state and local maintenance cost per pupil unit in average daily attendance in said public schools for the school year completed during the same calendar year for which the tax credit is claimed. Said average state foundation aids and state and local maintenance costs shall be as determined and published by the state department of education based upon results of final adjustments made by the state aids, statistics and research section of the division of administration of said state department as of October 1 of each year.

Whenever the words "per pupil unit in average daily attendance" appear in this act it is intended that whatever alternative measure may be designated by law to calculate state foundation aid for public schools shall be substituted for said words and used as the basis for the calculations in this act.

Subd. 6. If the allowable amount of the claim authorized as a tax credit in subdivision 5 exceeds the state income taxes otherwise due on the claimant's income in any year or if there are no state income taxes due on the claimant's income in any year, the amount of the claim not used as an offset against income taxes, subject to audit by the department of taxation, shall be paid to the claimant in the same manner as a refund for overpayment of a tax.

Subd. 7. No claim for credit as provided in subdivision 5 shall be allowed unless the claim for the tax credit is in possession of the

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department of taxation on or before the time designated for the filing of income tax returns in Minnesota Statutes 1969, Section 290.42. Failure to file and make such claim on the income tax return duly required in the year following the year for which the tax credit is claimable shall bar such claim.

No claim for credit shall be allowed unless accompanied by: (a) A receipt, or receipts, for each student signed by an official of the student's nonpublic school of enrollment showing the following information: (1) The name and location of the nonpublic school in which the student is enrolled; (2) the date of payment and the amount paid for education costs and textbooks; (3) the grade in which the student is enrolled during the period for which payment was made; (4) the name of the student and name of the remitter; (b) a certification from each nonpublic school of enrollment during the calendar year current to December 31 of each year showing: (1) that such nonpublic school satisfies the requirements of Minnesota Statutes 1969, Section 120.10, Subdivision 2; (2) the restricted maintenance cost of education per pupil unit in average daily attendance in the school of enrollment based upon the most recently completed school year; (3) the total moneys paid by the taxpayer to the nonpublic school for education costs; (4) the maximum allowable tax credit per student for each month of enrollment in said nonpublic school for that calendar year; (5) the months, or portions thereof, during which the student was enrolled in said school and the student's name.

The total claim for tax credit shall be based upon ten school months, or portions thereof, for each calendar year; the claim shall be limited to ten percent of the total maximum allowable claim per month for each school calendar month, or portion thereof, during which the student is enrolled in a nonpublic school but not to exceed ten months for any given school year excluding summer or extra school sessions outside the regular school year session. The nonpublic school and grade of enrollment on the first school day attended by the student in any given school month during the regular school session shall be the designated school and grade of enrollment for that entire school month.

Subd. 8. Such tax credit claim may be filed only by the parent or legal guardian who made the payment or presents the proof of payment thereof and only one claim may be filed for any student per taxable year. In the event more than one parent pays a student's education costs in a given taxable year the parent paying the greatest amount, or presenting proof of payment thereof, shall have the right to file the tax credit claim based only upon the amount he has paid or presents proof of payment for.

Sec. 2. Minnesota Statutes 1969, Chapter 290, is amended by adding a section to read:

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Sec. 2. [290.087] LIMITATIONS, REDETERMINATIONS, VIOLATIONS AND PENALTIES. Subdivision 1. No taxpayer shall claim any deduction for tuition or cost of transportation of any dependent pursuant to Minnesota Statutes 1969, Section 290.09, Subdivision 22, if he claims a tax credit for such dependent or if anyone else claimed an income tax credit under subdivision 5 of section 1 of this act.

Subd. 2. The commissioner of taxation, within the applicable period of limitations, may offset the amount of the credit provided by subdivision 5 of section 1 of this act against any liability for income tax on the part of the individual claiming the credit and shall pay the balance due, if any, to such individual.

Subd. 3. Whenever on the audit of any claim filed under section 1 of this act the tax department determines the amount thereof to have been incorrectly determined, the department shall redetermine such claim and notify the claimant of such redetermination and the reasons therefor. Such redetermination shall be final unless appealed to the Minnesota tax court within 30 days of notice thereof.

Subd. 4. In any case in which it is determined that a claim is or was filed with fraudulent intent, the claim shall be disallowed in full, and, if the claim has been paid or credit has been allowed against income taxes otherwise payable, the credit shall be cancelled and the amount paid may be recovered by assessment as income taxes are assessed. A penalty of 25 percent shall be imposed and such assessment shall bear interest from the due date of the return until refunded or paid, at the rate of six percent per annum. The claimant in such case, and any person who assisted in the preparation or filing of such excessive claim or supplied information upon which such excessive claim was prepared, with fraudulent intent, shall be guilty of a misdemeanor.

Subd. 5. In any case in which it is determined that a claim is or was excessive, a ten percent penalty shall be imposed on such excess and if the claim has been paid, or credited against income taxes otherwise payable, the credit shall be reduced or cancelled, and the proper portion of any amount paid shall be similarly recovered by assessment as income taxes are assessed and such assessment shall bear interest at six percent per annum from the date of payment until refunded or paid.

Subd. 6. In the event a taxpayer files a return and tax credit claim after paying education costs in advance which were used as the basis for said claim and after filing said claim, for some valid reason, all or part of said education costs are refunded then said taxpayer shall, within 60 days of receiving said refund, file an amended income tax return and claim disclosing proper eligibility, or lack of same, for

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the income tax credit provided in section 1 of this act and remit the income taxes subsequently due, if any.

Sec. 3. This act is in effect for the taxable years beginning after December 31, 1970.

Approved June 7, 1971.

CHAPTER 945—H.F.No.988

An act relating to game and fish; sale of licenses to take; amending Minnesota Statutes 1969, Section 98.50, Subdivision 5.

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

Section 1. Minnesota Statutes 1969, Section 98.50, Subdivision 5, is amended to read:

Subd. 5. **GAME AND FISH; LICENSES; SALE.** Any resident desiring to sell the licenses referred to in subdivision 1 may either purchase for cash or obtain on consignment blanks from a county auditor at the auditor's option described in subdivision 1 in groups of not less than five non-resident, and ten resident license blanks, ~~for cash~~. He shall be entitled to a discount of six percent from the price established by law. ~~In reselling~~ selling such licenses, he shall be deemed an agent of the county auditor and the commissioner, and he shall observe all rules and regulations promulgated by the commissioner for the accounting for and handling of such licenses.

The county auditor shall promptly deposit all moneys received from the sale of licenses with the county treasurer, and shall promptly transmit such reports as may be required by the commissioner, together with his warrant on the county treasurer for 92 percent of the price to the licensee for each license sold or consigned by him and subsequently sold to a licensee during the accounting period. The county auditor shall retain as his commission two percent of all license fees for licenses sold for cash and resale, three ~~four~~ percent of all license fees for licenses consigned to subagents, and eight percent of all license fees for licenses sold for cash directly to the licensee. Unsold license blanks in the hands of any agent shall be redeemed by the commissioner if presented for redemption within the time prescribed by the commissioner therefor. Any license blanks not presented for redemption within the period prescribed shall be conclusively presumed to have been sold, and the agent

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