

CHAPTER 96—S.F.No.326

[Coded]

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1969, Section 290.934, by adding a new subdivision.

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

Section 1. Minnesota Statutes 1969, Section 290.934, is amended by adding a subdivision to read:

Subd. 7. TAXATION; INCOME TAX; ESTIMATED TAX; FAILURE TO FILE. In the case of a corporation which fails to file an estimated tax for a taxable year when one is required, the period of the underpayment shall run from the four installment dates as set forth in Minnesota Statutes, Section 290.933, Subdivision 1, Clause (1), to whichever of the periods set forth in Minnesota Statutes, Section 290.934, Subdivision 3, Clauses (1) and (2), is the earlier.

Approved April 2, 1971.

CHAPTER 97—H.F.No.302

An act relating to veterans; regulating the benefits allowed to certain defined soldiers; amending Minnesota Statutes 1969, Section 197.75, Subdivisions 1, 4, and 5.

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

Section 1. Minnesota Statutes 1969, Section 197.75, Subdivision 1, is amended to read:

197.75 VETERANS BENEFITS; EXPENDITURES, LIMITATION. Subdivision 1. The commissioner of veterans affairs shall spend a biennial appropriation for tuition of soldiers, and for tuition, fees, board, room, books and supplies of the children of soldiers who have died as a result of their service in the military or naval forces of the United States as determined by the United States Veterans Administration or other instrumentality of the United States, in the University of Minnesota, a state college, a junior college, or any other college of higher learning within the state accredited by the North Central Association of Colleges and Secondary Schools, a law college

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approved by the supreme court, a nursing school approved by the state nurses examining board, or in a trade school in the state which may be approved by the state department of education, or in a theological seminary, for any course which such soldier or child may elect. ~~Not more than \$250, less such amount as may have been granted such soldier under section 197.74,~~ shall be expended for the benefit of any individual soldier, and not more than \$250 in any calendar year shall be expended for the benefit of any child under this section, and that need therefor shall be established and determined by the commissioner of veterans affairs. No child of any soldier shall make application for the benefits provided herein unless such child shall have resided in Minnesota for at least two years immediately prior to the date of said application. Children of soldiers eligible for benefits hereunder shall be admitted to state institutions of college grade free of tuition. Payments of tuition as provided for herein shall be made by the commissioner of veterans affairs directly to the institution in which the course of instruction is given upon such conditions as shall be imposed by the commissioner of veterans affairs.

Sec. 2. Minnesota Statutes 1969, Section 197.75, Subdivision 4, is amended to read:

Subd. 4. Each such institution shall make triplicate lists of such applicants, showing the name of each applicant, the course selected, and the charge for tuition for such course which shall be not more than the regular charge, and file the same with the commissioner of veterans affairs, who shall check such lists with such records as are on file in his office or as can be procured from reliable sources; the commissioner of veterans affairs shall thereupon certify to such institution the names of the applicants on such lists who are eligible for the benefits provided for in ~~sections 197.71 to 197.77~~ section 197.75. At the end of each semester or term, each institution shall certify one of such lists certified to such institution by the commissioner of veterans affairs, showing the period each student listed thereon has attended and the proportion and amount of tuition applicable to such semester or term, and file the same with the commissioner of veterans affairs, who shall check such list and, if correct, authorize payment of the amounts due thereon in the manner provided by law.

Sec. 3. Minnesota Statutes 1969, Section 197.75, Subdivision 5, is amended to read:

Subd. 5. ~~The word "soldier" as used in this section means any man or woman who shall have been engaged in active service as a part of the military or naval forces of the United States in the war between the United States and Germany, Japan, Italy, and their Allies, or the Korean Conflict, and who was a resident of the state of Minnesota at the time he was commissioned, enlisted, inducted, appointed, or mustered into the military or naval service, and who has~~

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been or may be given an honorable or ordinary discharge from such service; provided that such service in the war between the United States and Germany, Japan, Italy, and their Allies, shall have been given wholly or in part between December 7, 1941, and December 31, 1946, both dates inclusive, or in the Korean Conflict between June 27, 1950 and January 31, 1955, and shall have continued for not less than 90 days unless terminated sooner by disability due to service in the military or naval forces. The word "soldier" as used in section 197.75 means any person honorably discharged from the armed forces of the United States who served in the Civil War, Spanish American War, Philippine Insurrection, China Relief Expedition, World War I between April 6, 1917 and November 11, 1918, both dates inclusive, on or after December 7, 1941 until final cessation of all hostilities as determined by the proper state authorities in order to give recognition for service performed in the following hostile actions: World War II, Korean conflict, Lebanon crisis, Berlin crisis, Quemoy and Matsu, Taiwan Straits, Cuban crisis, the Congo, Laos, the Dominican Republic and Vietnam, and to include service therein but not to exclude persons who did not have service in those areas. Such soldier shall have been a resident of the state of Minnesota at the time he was commissioned, enlisted, inducted, appointed, or mustered into the military or naval service. The word "soldier" includes a person having continuous service for not less than 90 days unless terminated sooner by disability due to service in the military or naval forces, but does not include a person enlisted and accepted for active training only for a period of six months or less.

Approved April 2, 1971.

CHAPTER 98—H.F.No.331

An act relating to education; state advisory commission and school survey committees; repealing Minnesota Statutes 1969, Section 122.24.

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

Section 1. **EDUCATION; STATE ADVISORY COMMISSION AND SCHOOL SURVEY COMMITTEES; REPEAL.** Minnesota Statutes 1969, Section 122.24, is repealed.

Approved April 2, 1971.

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