

Section 1. **OWATONNA, CITY OF; FIREMEN'S RELIEF ASSOCIATION.** Notwithstanding any provision to the contrary of Minnesota Statutes, Section 69.06, the fire department relief association of the city of Owatonna may pay to a retired fireman after 20 years service and age 50, a lump sum benefit not in excess of ~~\$400~~ \$600 per year of service for the first 20 years, plus an amount not in excess of ~~\$400~~ \$600 for each additional year of service up to a maximum of ~~\$16,000~~ \$24,000.

Sec. 2. Laws 1971, Chapter 200, Section 2, is amended to read:

Sec. 2. The amount of benefit provided to a retiring fireman shall be determined by the bylaws of the relief association, and this amount shall be within the limits provided by this act. The amount of lump sum benefits so determined by the bylaws of the relief association, shall not be effective until approved by the governing body of the city of Owatonna. No provision of this act shall be construed as exempting, abridging, repealing or amending the compliance with the provisions of the volunteer firemen's relief association guidelines act of 1971, as amended, unless such exemption is specifically referred to herein.

Sec. 3. This act is effective upon approval by the governing body of the city of Owatonna, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 7, 1973.

CHAPTER 182—H.F.No.1137

[Not Coded]

An act relating to the city of New Ulm; volunteer firemens pensions.

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

Section 1. **NEW ULM, CITY OF; FIREMEN'S RELIEF ASSOCIATION.** Notwithstanding the provisions of Minnesota Statutes, Section 69.06, or any other law to the contrary, the bylaws of the New Ulm Fire Department Relief Association may provide for the payment of a service pension to present and future retired members in an amount not exceeding \$75 per month to each member who has performed 20 years of active service as a member of the volunteer fire department of the city plus an additional monthly amount of \$3.75 for each year of service over 20 years, up to a maximum monthly amount of \$112.50.

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

Sec. 2. This act is effective upon approval by the city council of the city of New Ulm and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 7, 1973.

CHAPTER 183—H.F.No.1164

An act relating to taxation; providing for a method of computing the tax imposed on gifts under certain circumstances; amending Minnesota Statutes 1971, Section 292.105.

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

Section 1. Minnesota Statutes 1971, Section 292.105, is amended to read:

292.105 TAXATION; GIFT TAXES; COMPOUNDING OF TAXES. The commissioner, ~~by and with the written consent and approval of the attorney general,~~ is hereby authorized and empowered to enter into an agreement with the donor or donee of any property the transfer of which is subject to the tax imposed by this chapter in any case in which such transfer provides for or results in the creation of remainders or expectant estates of such nature or so disposed or circumstanced that the tax payable in respect of such transfer, the identity of any donee of the property transferred, or the nature or value of the interest of any donee in such property is not ascertainable under the provisions of this chapter at the time fixed for the determination and assessment of such tax; and the commissioner is authorized and empowered by and in such agreement to compound the tax upon such transfer upon such terms as are deemed equitable and expedient, and to grant a discharge to any such donor or donee on account of such transfer upon payment of the tax provided in such agreement; but no such agreement shall be conclusive in favor of a donor or donee a party thereto as against a donor or donee not a party thereto unless the latter consent to such agreement, either personally or by duly authorized attorney, when competent, or by guardian. Agreement made, effected, and entered into under the provisions of this section shall be executed in duplicate, and one copy thereof shall be filed in the office of the commissioner and the other copy delivered to the person paying the tax thereunder.

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