

## CHAPTER 210—H.F.No.1162

*An act relating to taxes on and measured by net income; income; education cost deduction; amending Minnesota Statutes 1971, Section 290.086, Subdivision 8.*

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

Section 1. Minnesota Statutes 1971, Section 290.086, Subdivision 8, is amended to read:

Subd. 8. **TAXATION; INCOME TAX; EDUCATION COST DEDUCTION.** 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, and such parent or legal guardian must have been a resident of Minnesota during the period for which the claim is made, shall have the right to file the tax credit claim based only upon the amount he has paid or presents proof of payment for.

Approved May 11, 1973.

## CHAPTER 211—H.F.No.1201

[Coded in Part]

*An act relating to natural resources; authorizing the commissioner to charge fees for certain water permits and underground gas or liquid storage permits; amending Minnesota Statutes 1971, Sections 84.58, by adding a subdivision; 105.41, Subdivision 5; and 105.44, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1971, Section 84.58, is amended by adding a subdivision to read:

Subd. 8. **NATURAL RESOURCES; WATER, UNDERGROUND GAS OR LIQUID STORAGE PERMITS.** Each application for a permit authorized by Minnesota Statutes, Sections 84.57 to 84.621, shall be accompanied by a permit fee in the amount

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