

(c) Expenses of officers and employees of the association in connection with the protection of the fund;

(d) All expenses of operating and maintaining the association; and

(e) Hospital and welfare insurance or nonprofit medical service plans for pensioners and widows to the extent of not to exceed one unit per month as provided in the bylaws of the association.

Sec. 2. Laws 1949, Chapter 406, Section 10, as added by Laws 1953, Chapter 127, Section 7, and amended by Laws 1957, Chapter 939, Section 4, and Laws 1965, Chapter 520, Section 1, is amended to read:

Sec. 10. **MINNEAPOLIS, CITY OF; POLICE PENSIONS; PERSONS NOT ENTITLED TO PENSIONS.** ~~No person is entitled to any pension after removing his residence from the United States or its possessions. Any person receiving any pension is not entitled to receive any further benefit or relief from the association.~~

Notwithstanding the provisions of Minnesota Statutes, Section 197.45, Subdivision 2, and subject only to the provisions of Minnesota Statutes, Section 423.075, a member shall retire upon reaching the age of 65, and upon attaining the age of 65 shall cease to be an active member of the association. Any member who knowingly fails or refuses to comply with this section thereby renders himself, his widow and children ineligible for any benefits provided under ~~section 423.745~~ Laws 1949, Chapter 406, Section 5, Subdivision 1, as amended, and ~~section 423.75~~ Laws 1949, Chapter 406, Section 6, as amended. Any person who has ceased to be an active member of the association or has knowingly failed or refused to retire, shall be eligible only for the refund provided for in ~~section 423.745~~, Laws 1949, Chapter 406, Section 5, Subdivision 2, as amended.

Sec. 3. This act shall be effective upon approval by the governing body of the city of Minneapolis and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 16, 1973.

CHAPTER 273—H.F.No.843

An act relating to taxes on and measured by net income; declaration of estimated tax; amending Minnesota Statutes 1971, Section 290.93, Subdivisions 1 and 4.

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

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

Section 1. Minnesota Statutes 1971, Section 290.93, Subdivision 1, is amended to read:

290.93 TAXATION; INCOME TAX; DECLARATION OF ESTIMATED TAX. Subdivision 1. **REQUIREMENT OF DECLARATION.** (1) Every individual shall, at the time prescribed in subdivision 5 of this section, make and file with the commissioner a declaration of his estimated tax for the taxable year if

(a) The gross income (as defined in Minnesota Statutes, Section 290.01, Subdivision 20) for the taxable year can reasonably be expected to exceed

~~(i) \$750 in the case of a single individual or in the case of a married individual not entitled to file a joint declaration with his spouse; or~~

~~(ii) \$1,500 in the case of a married individual entitled under subdivision 2 to file a joint declaration with his spouse, whether a gross income is his alone or is the combined gross income of himself and his spouse; and the gross income amounts set forth in section 290.37, subdivision 1 pertaining to the requirements for making a return; and~~

(b) Such gross income can reasonably be expected to include more than ~~\$200~~ \$500 from sources other than wages upon which a tax has been deducted and withheld under section 290.92, subdivision 2a or subdivision 3.

(2) If the individual is an infant or incompetent person, the declaration shall be made by his guardian.

(3) *Notwithstanding the provisions of this section, no declaration is required if the estimated tax (as defined in subdivision 3) can reasonably be expected to be less than ~~\$20~~ \$50.*

Sec. 2. Minnesota Statutes 1971, Section 290.93, Subdivision 4, is amended to read:

Subd. 4. **COMMISSIONER TO PRESCRIBE DECLARATION.** The declaration shall be in such form and shall contain such information as the commissioner may ~~by regulations~~ prescribe.

Sec. 3. The provisions of this act shall be applicable to the taxable years beginning after December 31, 1973.

Approved May 16, 1973.

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