

CHAPTER 274—H.F.No.917

[Not Coded]

An act relating to the city of North Mankato; authorizing the common council of the city of North Mankato to establish a contingent fund for use by the common council for incidental and promotional expenses.

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

Section 1. **CITY OF NORTH MANKATO; INCIDENTAL AND PROMOTIONAL EXPENSES.** The common council of the city of North Mankato may by ordinance establish a contingent fund in the city treasury for use by the common council at its discretion to pay for incidental and promotional expenses incurred in expediting the business of the city of North Mankato. The fund shall be under the exclusive control of the common council, subject to post-audit. No sums may be expended from such fund until enactment of an establishing ordinance.

Sec. 2. This act takes effect when approved by the common council of the city of North Mankato and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 16, 1973.

CHAPTER 275—H.F.No.1166

An act relating to inheritance taxes; providing for certain deductions; amending Minnesota Statutes 1971, Section 291.08.

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

Section 1. Minnesota Statutes 1971, Section 291.08, is amended to read:

291.08 TAXATION; INHERITANCE TAX; NONRESIDENT ESTATES; ALLOWANCE OF DEDUCTIONS AND EXEMPTIONS. (a) Where any tax is due on the transfer of any property or interest therein owned by a nonresident, the ~~exemptions provided in section 291.05 shall be allowed as in the case of residents. No deductions except those actually incurred within this state shall be allowed.~~ deductions and exemptions shall be allowed as provided in clauses (b) and (c) below:

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