

CHAPTER 445—S.F.No.226

[Not Coded]

An act relating to the city of Brainerd; authorizing a tax levy for recreational purposes; repealing Minnesota Statutes 1971, Section 471.192.

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

Section 1. **BRAINERD, CITY OF; RECREATIONAL TAX LEVY.** The city of Brainerd may operate a program of public recreation and playgrounds or other recreational facilities and expend funds for the operation of the program pursuant to Minnesota Statutes, Sections 471.15 to 471.19. In addition to funds otherwise provided for such program, the governing body may levy a tax of not exceeding two mills and not exceeding \$3 per capita and not exceeding \$15,000, in excess of any charter or statutory limitation for the support of the program.

Sec. 2. All taxes levied and expenditures made by the city of Brainerd under authority of Minnesota Statutes, Section 471.192 prior to the effective date of this act are hereby validated for all purposes.

Sec. 3. Minnesota Statutes 1971, Section 471.192, is repealed.

Sec. 4. This act is effective the day following final passage and approval.

Approved May 21, 1973.

CHAPTER 446—S.F.No.261

An act relating to taxation; income tax deductions for adoption expenses; amending Minnesota Statutes 1971, Section 290.09, Subdivision 27.

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

Section 1. Minnesota Statutes 1971, Section 290.09, Subdivision 27, is amended to read:

Subd. 27. **TAXATION; INCOME TAX; ADOPTION EXPENSES.** The expenses he has incurred during the taxable year

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

arising from his adoption of one or more children, including attorney fees, court costs, social or adoption agency fees, and other necessary costs in connection with an adoption; such total expense, however, shall not exceed ~~\$450~~ \$1,250 per child adopted. If under the taxpayer's system of accounting, the expense is deductible in two different taxable years, the total deduction for the two years shall not exceed ~~\$450~~ \$1,250 per child.

Approved May 21, 1973.

CHAPTER 447—S.F.No.415

An act relating to intoxicating liquors; fees for licensing the sale of non-intoxicating malt liquor; amending Minnesota Statutes 1971, Section 340.02, Subdivisions 2 and 3.

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

Section 1. Minnesota Statutes 1971, Section 340.02, Subdivision 2, is amended to read:

Subd. 2. **INTOXICATING LIQUOR; LICENSE FOR SALE OF NON-INTOXICATING MALT LIQUOR; "ON-SALE" FEES.** Retail "on-sale" licenses shall permit the licensee to sell such non-intoxicating malt liquors for consumption on the licensed premises, and the license fee therefor shall be ~~\$10 per annum, unless the county or municipality wherein the premises are situated shall fix a higher fee to be paid to such county or municipality fixed by and paid to the county or municipality wherein the premises are situated.~~ "On-sale" licenses shall be granted only to drug stores, restaurants, hotels, bona fide clubs, and establishments for the sale of non-intoxicating malt beverages, cigars, cigarettes, all forms of tobacco, beverages, and soft drinks at retail.

Sec. 2. Minnesota Statutes 1971, Section 340.02, Subdivision 3, is amended to read:

Subd. 3. **"OFF-SALE"; FEES.** Retail "off-sale" licenses shall permit the licensee to sell non-intoxicating malt liquors in original packages for consumption off the premises only, and the license fee therefor shall be ~~not more than \$25 per annum fixed by and paid to the county or municipality wherein the premises are situated.~~

Approved May 21, 1973.

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