

authorized as a tax credit in subdivision 5 exceeds the state income taxes otherwise due on the claimant's income in any year or if there are no state income taxes due on the claimant's income in any year, the amount of the claim not used as an offset against income taxes, subject to audit by the department of taxation, shall be paid to the claimant in the same manner as a refund for overpayment of a tax. Interest shall be allowed as provided in section 290.92, subdivision 13.

Sec. 2. Minnesota Statutes 1971, Section 290.983, Subdivision 2, is amended to read:

Subd. 2. The commissioner of taxation, within the applicable period of limitations, may offset the amount of the credit provided by sections 290.981 to 290.992 against any liability for income tax on the part of the individual claiming the credit and shall pay the balance due, if any, to such individual. Interest shall be allowed as provided in section 290.92, subdivision 13. All payments pursuant to sections 290.981 to 290.992 shall be from the general fund.

Sec. 3. This act is in effect for the taxable years beginning after December 31, 1972.

Approved March 22, 1973.

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## CHAPTER 45—H.F.No.65

*An act relating to state employees; regulating their political activities including candidacy and service in elected office; amending Minnesota Statutes 1971, Section 43.28.*

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

Section 1. Minnesota Statutes 1971, Section 43.28, is amended to read:

**43.28 STATE EMPLOYEES; POLITICAL ACTIVITIES PROHIBITED.** ~~No officer or employee holding a position in the classified service of this state shall, directly or indirectly, solicit or receive, or be in any manner concerned in soliciting or receiving, any assistance, assessment, or subscription, whether voluntary or involuntary, for any political purpose or for any political party or affiliate thereof. No officer, agent, clerk, or employee of this state shall, directly or indirectly, during his hours of employment solicit~~

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

or receive funds, or at any time use his authority or official influence to compel any officer or employee in the classified service to apply for membership in or become a member of any organization, or to pay or promise to pay any assessment, subscription, or contribution, or to take part in any political activity. Any person who violates any provision of this section shall be guilty of a misdemeanor, and shall be punished accordingly, and if any officer or employee in the classified service is found guilty of violating any provision of this section, he is automatically separated from the service.

Except as herein provided any officer or employee in the state classified service shall:

(1) Take leave of absence upon assuming an elected federal or state public office, including elected state legislative office;

(2) Take leave of absence upon assuming any elected public office other than enumerated in clause (1), if, in the opinion of the director of civil service, the holding of such office conflicts with his regular state employment;

(3) Upon his request, be granted leave of absence upon becoming a candidate, or during the course of such candidacy, for any elected public office;

(4) Take leave of absence upon becoming a candidate, or during the course of candidacy, for any elected public office if, in the opinion of the director of civil service, such candidacy conflicts with his regular state employment.

All requests for opinions of the director of civil service, and opinions from the director under the provisions of clauses (2) and (4) shall be in written form and shall be delivered by registered mail.

The director of civil service shall issue an opinion under the provisions of clauses (2) and (4) within seven calendar days of receipt of the request.

~~be eligible for leave of absence from the service not to exceed one year upon becoming a candidate for public office. Officers or employees in the state classified service may be candidates for and occupy a city, county, village, township or school district office without taking a leave of absence if such compensation for such office does not exceed \$600 per year and if holding such office will not conflict with such regular state employment.~~

Approved March 27, 1973.

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