

CHAPTER 617—H.F.No.1255

[Coded in Part]

An act relating to taxation based upon gross earnings; defining certain businesses subject thereto; amending Minnesota Statutes 1971, Section 295.01, Subdivision 9, and by adding a subdivision.

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

Section 1. Minnesota Statutes 1971, Section 295.01, Subdivision 9, is amended to read:

Subd. 9. **TAXATION; GROSS EARNINGS TAX; TELEGRAPH COMPANY.** Every person, company, joint stock association, or corporation, wherever organized or incorporated, owning or operating any telegraph ~~or telephone~~ line within this state shall be deemed a telegraph ~~or telephone~~ company, ~~as the case may be.~~

Sec. 2. Minnesota Statutes 1971, Section 295.01, is amended by adding a subdivision to read:

Subd. 10. **TELEPHONE COMPANY.** The term "telephone company" as used in this chapter means any person, firm, association or corporation, excluding municipal telephone companies, owning or operating any telephone line or telephone exchange for hire wholly or partly within this state, including radio and other advancements in the art of telephony.

Sec. 3. This act is effective for all taxable years commencing after December 31, 1973.

Approved May 23, 1973.

CHAPTER 618—H.F.No.1282

[Coded in Part]

An act relating to probate; establishing conservatorships; prescribing and regulating powers, duties and procedures in conservatorships and guardianships; amending Minnesota Statutes 1971, Sections 525.54; 525.541; 525.542; 525.543; 525.55; 525.551; 525.56; 525.57; 525.58; 525.581; 525.582; 525.59; 525.591; 525.60; 525.61; 525.611; 525.612; and amending Minnesota Statutes 1971, Chapter 525, by adding sections.

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