

Approved March 21, 1974.

CHAPTER 199—H.F.No.3264

An act relating to taxes on and measured by net income; credits against tax, amending Minnesota Statutes 1971, Section 290.0601, Subdivision 9, as amended.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1971, Section 290.0601, Subdivision 9, as amended by Laws 1973, Chapter 650, Article XVIII, Section 2, is amended to read:

Subd. 9. TAXATION; INCOME TAX; CREDITS AGAINST TAX; PROPERTY TAXES ACCRUED. Property taxes accrued means the net property tax after deducting the credit allowed by Minnesota Statutes 1967, Section 273.13, Subdivisions 6 and 7, (exclusive of special assessments, delinquent interest and charges for service) levied on a claimant's homestead in 1967 or any calendar year thereafter pursuant to Minnesota Statutes 1965, Chapters 272 and 273. When a homestead is owned by two or more persons or entities as joint tenants or tenants in common and one or more persons or entities is not a member of claimant's household, "property taxes accrued" is that part of property taxes levied on such homestead as reflects the ownership percentage of the claimant and his household. For purposes of this paragraph property taxes are "levied" when the tax roll is delivered to the local treasurer for collection. The local treasurer will include with the tax bill a statement that if the owner of the property is 65 years of age or over, or was a recipient of "supplementary security income for the aged, blind, and disabled" under the social security amendments of 1972 (P.L. 92-603), he may be eligible for the credit allowed by sections 290.0601 to 290.0616 and Laws 1973, Chapter 650, Article XVI, Section 1. When a claimant and his household own their homestead part of the preceding calendar year and rent the same or a different homestead for part of the same year "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as such by claimant and his household at the time of the levy, multiplied by the percentage of 12 months that such property was owned and occupied by such household as its homestead during the preceding year. When a household owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall relate only to that property occupied by the household as a homestead on the levy date. Whenever a homestead is an integral part of a farm, the claimant may use the total property taxes accrued for the larger unit, but not exceeding 80-120 acres of land, as described in section 273.13, subdivision 6, except as the limitations of section 290.0608 apply. For the purpose of sections 290.0601 to 290.0616 and Laws 1973, Chapter 650, Article XVI, Section 1, the "unit" refers to that parcel of property covered by

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

a single tax statement of which the homestead is a part.

Sec. 2. This act is effective for all claims filed on or after January 1, 1975 based on property taxes due and payable in 1975 and thereafter for each succeeding year, and for rent constituting property taxes accrued for 1974 and thereafter for each succeeding year.

Approved March 21, 1974.

CHAPTER 200—H.F.No.3322
[Not Coded]

An act relating to intoxicating liquor; county licenses in unorganized or unincorporated areas of certain counties; amending Laws 1973, Chapter 566, Section 1.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Laws 1973, Chapter 566, Section 1, is amended to read:

Section 1. **ST. LOUIS COUNTY; LIQUOR LICENSES.** Subject to the provisions of Minnesota Statutes, Section 340.11, Subdivision 10, and other applicable provisions of the intoxicating liquor law, the county boards of each of the counties of St. Louis, Koochiching, and Itasca may issue combination licenses for the on-sale and off-sale of intoxicating liquor in unorganized or unincorporated areas. No combination license shall be issued to an establishment which is located less than ~~five~~three miles by the most direct route from a municipality which contains an establishment possessing an off-sale liquor license. The fee charged for such licenses shall be competitive with similar license fees in comparable areas for combination on-sale and off-sale licenses. Any license issued pursuant to this section shall be included within the maximum number of licenses authorized by section 340.11, subdivision 10. No holder of a combination license issued pursuant to this section shall continue to operate an off-sale business after discontinuance of the on-sale portion of his business.

Approved March 21, 1974.

CHAPTER 201—H.F.No.3331

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1971, Section 290.01, Subdivision 20, as amended.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

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