

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~~