
CHAPTER 263—H.F.No.3328

An act relating to taxation; defining persons eligible for income tax credit to include certain blind, disabled and elderly persons; defining qualified home owner eligible for senior citizen property tax freeze; amending Minnesota Statutes, 1973 Supplement, Sections 290.0601, Subdivision 6 and 273.011, Subdivision 2.

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

Section 1. Minnesota Statutes, 1973 Supplement, Section 290.0601, Subdivision 6, is amended to read:

Subd. 6. **TAXATION; INCOME TAX; CREDIT TO BLIND, DISABLED AND ELDERLY PERSONS; CLAIMANT.** Claimant means a person who has filed a claim under sections 290.0601 to 290.0616 and 290.0618, has attained either the age of 65 or was a recipient of "supplementary security income for the aged, blind, and disabled" provided under the social security amendments of 1972 (P.L. 92-603) during the calendar year for which the claim is filed, and was domiciled in this state during the entire calendar year for which the claim for relief under sections 290.0601 to 290.0616 and 290.0618, was filed ; provided, however, that with respect to a claim for the calendar year 1973, claimant shall mean a person who has filed a claim under sections 290.0601 to 290.0616 and 290.0618, has attained the age of 65 or has received aid to disabled persons under Minnesota Statutes 1971, Sections 256.451 to 256.475 or aid to blind persons under Minnesota Statutes 1971, Sections 256.49 to 256.71 during 1973 and was domiciled in this state during the entire calendar year 1973 . In the case of claim for rent constituting property taxes accrued the claimant shall have rented property during any part of the calendar year for which he files claim for relief under sections 290.0601 to 290.0616 and 290.0618. When two individuals are able to meet the qualifications for a claimant and are husband and wife, they may determine between them as to which of the two the claimant shall be. If they are unable to agree the matter shall be referred to the commissioner of taxation and his decision shall be final. When a homestead is occupied by two or more individuals and more than one such individual is able to qualify as a claimant, and some or all such qualified individuals are not related as determined under subdivision 3, each such individual may be a claimant, provided he meets the requirements therefor. Each such claimant shall use only the rent constituting property taxes or property taxes accrued paid by him.

Sec. 2. Minnesota Statutes, 1973 Supplement, Section 273.011, Subdivision 2, is amended to read:

Subd. 2. **QUALIFIED HOME OWNER.** The term "qualified home owner" means:

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- (a) (i) A person 65 years of age or older; or
- (ii) The surviving spouse of a decedent, if such decedent was 65 years of age or older at his death, and such spouse has not remarried; and
- (b) Who owns property as his homestead, and title to the property so used is held:
- (i) In his name as owner of the fee; or
- (ii) Only in his name and that of his spouse as joint tenants or tenants in common; or
- (iii) Only in his name, or his name and that of his spouse as owner of an estate for life or an estate for years ; or
- (iv) In the name of two or more joint tenants or tenants in common where each of such joint tenants or tenants in common would meet the requirements of a "qualified home owner" set out in this subdivision if he were the sole owner of the fee.

Sec. 3. The provisions of section 2 shall be effective for all property tax credits required to be refunded under Minnesota Statutes, 1973 Supplement, Chapter 273, or under acts amendatory thereto.

Sec. 4. This act is effective the day following its final enactment.

Approved March 26, 1974.

CHAPTER 264—H.F.No.3395

An act relating to elections; vacancies in the legislature; amending Minnesota Statutes 1971, Section 203.45, Subdivision 3.

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

Section 1. Minnesota Statutes 1971, Section 203.45, Subdivision 3, is amended to read:

Subd. 3. **ELECTIONS; VACANCIES IN LEGISLATURE; VACANCY FILLED AT SPECIAL OR OTHER ELECTION.** In all cases other than those provided in subdivision 1 and 2 and notwithstanding subdivision 2, if any vacancy in the legislature occurs after the last day of the session in odd-numbered years but more than 33 days prior to the date set for convening the legislature in the next even-numbered year, the governor shall issue his writ, seasonably calling the special election for such time that the person elected may take office at the

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