

tions 148.171 to 148.285:

(1) The term "Board" shall mean Minnesota board of nursing.

(2) The term "Registered Nurse" abbreviated R.N., shall mean a natural person licensed by the Minnesota board of nursing to practice professional nursing.

(3) The practice of professional nursing means the performance for compensation or personal profit of ~~a the professional interpersonal service in the care of those mentally or physically ill or in the prevention of illness or in the supervision of others engaged in caring for the ill or preventing illness which requires special education, knowledge and skill such as that ordinarily expected of an individual who has completed a course of instruction of:~~ (a) providing a nursing assessment of the actual or potential health needs of individuals, families, or communities; (b) providing nursing care supportive to or restorative of life by functions such as skilled ministration of nursing care, supervising and teaching nursing personnel, health teaching and counseling, case finding and referral to other health resources; and (c) evaluating these actions.

The practice of professional nursing includes both independent nursing functions and delegated medical functions which may be performed in collaboration with other health team members, or may be delegated by the professional nurse to other nursing personnel. Independent nursing function may also be performed autonomously. The practice of professional nursing requires that level of special education, knowledge, and skill ordinarily expected of an individual who has completed an approved professional nursing education program as described in section 148.211, subdivision 1.

Approved April 11, 1974.

CHAPTER 555—H.F.No.3670
[Not Coded]

An act relating to Lake county; authorizing the sale of certain lands thereof for certain purposes and providing for the extension of certain sewage, water, and gas lines thereto.

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

Section 1. LAKE COUNTY; INDUSTRIAL AREA. Notwithstanding the provisions of Minnesota Statutes, Section 282.01, the county board of Lake county may sell the land previously conveyed to the county as tax forfeited land held in trust and described as follows:

all that part of the southeast quarter of the southwest quarter (SE

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

1/4 of SW 1/4), Section 25, Township 53 North, Range 11 West of the Fourth Principal Meridian which lies East of the main line of the Duluth Missabe & Iron Range Railway Company;

for use as sites for industries in the county notwithstanding the provisions of Minnesota Statutes, Section 373.01 and is authorized to expend funds in order to provide for the extension of existing sewage, water, and gas lines to such sites.

Sec. 2. This act shall become effective only after its approval by the county board of Lake county, and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 11, 1974.

CHAPTER 556—H.F.No.3707

[Coded in Part]

An act relating to taxation; imposing certain credits on taxes measured by net income; eliminating the tax on oleomargarine; providing for stumpage values in computing certain taxes; providing for omitted taxes on iron ore; imposing an income tax on certain corporations; establishing the means for valuing certain real property and property owned by certain disabled persons; imposing taxes on certain tobacco products; providing for taconite taxes; and waiving the collection of credits or refunds of certain taxes; amending Minnesota Statutes 1971, Sections 33.10, Subdivision 1, and by adding a subdivision; 270.35; 270.38, Subdivision 5; 273.02, by adding subdivisions; 290.02; 290.06, by adding a subdivision; 290.086, by adding a subdivision; 297.31, Subdivision 2; 297.32, Subdivisions 1 and 2; 297A.251; 298.03; and Minnesota Statutes, 1973 Supplement, Sections 273.11, Subdivision 2; and 273.13, Subdivision 7.

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

Section 1. **[290.011] TAXATION; ADJUSTMENTS; PUBLIC POLICY.** It is declared to be the public policy of the state of Minnesota that taxation of the income of individuals who do not earn enough to support themselves or their dependents adequately is unfair. To remedy this, a tax credit shall be granted to these individuals sufficient to offset their income tax liability.

Sec. 2. **[290.012] DEFINITIONS.** Subdivision 1. For the purposes of sections 2 and 3, the terms defined in this section have the meanings given them unless the context clearly requires otherwise.

Subd. 2. "Claimant" means the individual taxpayer whose income, together with that of his spouse, if any, brings him within the provisions of sections 2 and 3.

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