- Section 1. Minnesota Statutes 1974, Section 360.021, Subdivision 3, is amended to read:
- Subd. 3. AERONAUTICS; JOINT OPERATIONS. This state, acting through the commissioner, may engage in all such activities jointly with the United States, other states, and with municipalities or other agencies of this state and, subject to the approval of the United States government, jointly with the Dominion of Canada or its governmental subdivisions. Such joint operations may be conducted pursuant to an agreement as described in section 360.042 and other applicable law.
- Sec. 2. Minnesota Statutes 1974, Section 360.042, Subdivision 1, is amended to read:
- 360.042 JOINT OPERATIONS. Subdivision 1. MUNICIPALITIES MAY ACT JOINTLY. All powers, rights, and authority granted to any municipality in Laws 1945, Chapter 303, may be exercised and enjoyed by two or more municipalities, or by this state and one or more municipalities therein, acting jointly, either within or without the territorial limits of either or any of said municipalities and within or without this state or any municipality therein acting jointly with any other state or municipality therein, either within or without this state, provided the laws of such other state permit such joint action. If the United States government approves, such joint action may be taken by this state and the Dominion of Canada or its governmental subdivisions.
- Sec. 3. Minnesota Statutes 1974, Section 360.042, is amended by adding a subdivision to read:
- Subd. 13. JOINT OPERATIONS IN CANADA. Subject to approval by the United States government, the powers set forth herein shall also apply to any joint airport agreement between the state of Minnesota and the Dominion of Canada or its governmental subdivisions.

Approved June 2, 1975.

CHAPTER 225-H.F.No.409

An act relating to veteran affairs; the transfer of the personal property a deceased resident leaves at the Minnesota veterans home; amending Minnesota Statutes 1974, Section 198.23.

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

Section 1. Minnesota Statutes 1974, Section 198.23, is amended to read:

198.23 VETERAN AFFAIRS; VETERANS HOME; PERSONAL

Changes or additions indicated by <u>underline</u> deletions by strikeout

PROPERTY OF RESIDENTS; WILLS. As a condition of admission to the home, every person shall execute his will, and deposit the same with the administrator of the home, disposing of any personal property of which he may die possessed. Upon the decease of any such testator-resident of the home, the veterans home board shall cause such of his personal estate as may be left in his possession to be disposed of pursuant to the-his will, if any. All property of the deceased resident of the home not so bequeathed by will, and remaining at the home, unclaimed, for one year after his death, shall be inventoried, appraised, and sold, and the proceeds thereof paid into the state treasury to the credit of the Minnesota veterans home endowment, bequest and devises fund.

Approved June 2, 1975.

CHAPTER 226-HLF.No.474

[Coded in Part]

An act relating to taxation; denying tax deductions relating to substandard rental housing; amending Minnesota Statutes 1974, Chapter 290, by adding a section; Sections 290.01, Subdivision 20; and 290.12, Subdivision 2.

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

Section 1. Minnesota Statutes 1974, Chapter 290, is amended by adding a section to read:

[290.101] TAXATION; DENIAL OF DEDUCTIONS RELATING TO SUBSTANDARD BUILDINGS. Subdivision 1. No taxpayer who receives or has received rental income from a substandard building located in this state is allowed a deduction for interest and depreciation authorized under Minnesota Statutes, Section 290.09 or 290.01, Subdivision 20 which relate to that substandard building other than buildings used for agricultural purposes or owner-occupied buildings with four dwelling units or less.

Subd. 2. Substandard building means a building which:

- (a) Has been determined, by a state, county, or city agency, charged by the governing body of the appropriate political subdivision with the responsibility for enforcing health, housing, building, fire prevention, or housing maintenance codes, to materially endanger the health and safety of the occupants or, if unoccupied, is a hazardous building within the meaning of section 463.15, subdivision 3; and
- (b) after written notice by the agency to the owner, which (1) contains the particulars of the violation; (2) informs the owner of where an appeal may be filed; and (3) contains a general description of

Changes or additions indicated by underline deletions by strikeout