
CHAPTER 36—H.F.No.1191**[Not Coded]**

An act relating to the city of Austin; membership of new police and firemen in the public employees retirement association.

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

Section 1. AUSTIN, CITY OF; POLICE AND FIREMEN; RETIREMENT ASSOCIATIONS. Notwithstanding any law to the contrary, all persons first employed by the city of Austin after the effective date of this act as police officers or firemen shall be members of the public employees police and fire fund established by Minnesota Statutes, Sections 353.63 to 353.68 and shall not be members of any local police or firemen's relief association.

Sec. 2. The minimum obligation of the city of Austin in respect to the police relief association and the firemen's relief association shall be determined and governed in accordance with the provisions of Minnesota Statutes, Sections 69.71 to 69.77, except that the normal cost shall be computed as a percentage of the compensation paid to the members of each association. The compensation paid to police officers and to firemen first employed by the city of Austin after the effective date of this act shall not be included in any of the computations in determining the obligation of the city of Austin in respect to the police relief association and the firemen's relief association.

Sec. 3. Contributions of members of the police relief association and of the firemen's relief association shall be governed by Minnesota Statutes, Section 69.71 to 69.77. Contributions of all police officers and firemen first employed by the city of Austin after the effective date of this act shall be governed by Minnesota Statutes, Section 353.65.

Sec. 4. Commencing in the year 1980, in addition to the minimum obligation required by section 2, the city of Austin shall provide additional financing to the police relief association and to the firemen's relief association sufficient to amortize by the year 2010 the unfunded liability of each fund as determined in accordance with Minnesota Statutes, Section 69.73. Notwithstanding Minnesota Statutes, Section 275.50, Subdivision 5, Clause (e), all municipal payments for the police relief association and for the firemen's relief association shall be considered a special levy.

Sec. 5. When every member of the police relief association of Austin retires or terminates from active duty, or when every member of the firemen's relief association of Austin retires or terminates from active duty, the funds of that association shall become a trust fund managed by a board of trustees composed of five members selected by

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the recipient beneficiaries of that fund and approved by the city council. The moneys in each fund shall not revert to the city of Austin until all obligations of the respective relief associations are paid.

Sec. 6. In determining the salary for use as a base benefit calculation for the police relief association, the then prevailing pay of a first class patrolman in the police department of the city of Austin shall be used. In determining the salary for use as a base for benefit calculation for the firemen's relief association, the then prevailing pay of a first class fireman in the fire department of the city of Austin shall be used.

Sec. 7. This act is effective upon approval by the governing body of the city of Austin and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved March 5, 1976.

CHAPTER 37—S.F.No.570

An act relating to taxation; increasing the income tax deduction for dependents' school expenses; amending Minnesota Statutes 1974, Section 290.09, Subdivision 22.

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

Section 1. Minnesota Statutes 1974, Section 290.09, Subdivision 22, is amended to read:

Subd. 22. **TAXATION; INCOME TAX; TUITION AND TRANSPORTATION EXPENSE.** The amount he has paid to others, not to exceed \$500 for each dependent in grades K to 6 and \$700 for each dependent in grades 7 to 12, for tuition of each dependent and the cost of, textbooks and transportation of each dependent in attending an elementary or secondary school; provided that the deduction for each dependent shall not exceed \$200—situated in Minnesota, North Dakota, South Dakota, Iowa, or Wisconsin, wherein a resident of this state may legally fulfill the state's compulsory attendance laws, which is not operated for profit, and which adheres to the provisions of the Civil Rights Act of 1964 and Minnesota Statutes, Chapter 363. As used in this subdivision, "textbooks" shall mean and include books and other instructional materials and equipment used in elementary and secondary schools in teaching only those subjects legally and commonly taught in public elementary and secondary schools in this state and shall not include instructional books and materials used in the teaching of religious tenets, doctrines or worship, the purpose of which is to inculcate such tenets, doctrines or worship.

Sec. 2. This act is effective for taxable years commencing after
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