
CHAPTER 214—H.F.No.2338**[Not Coded]**

An act relating to the city of Fergus Falls; firemen's service pensions; amending Laws 1971, Chapter 2, Section 1.

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

Section 1. Laws 1971, Chapter 2, Section 1, is amended to read:

Section 1. **FERGUS FALLS, CITY OF; FIREMEN'S RELIEF ASSOCIATION.** Notwithstanding any provision to the contrary of Minnesota Statutes, Section 69.06, the fire department relief association of the city of Fergus Falls ~~shall~~ may pay to a retired fireman after 20 years service and age 50, a lump sum benefit of ~~\$400-\$600~~ per year of service plus \$400 for each year in excess of 20 years up to a maximum benefit of ~~\$12,000-\$18,000~~ .

Sec. 2. This act is effective upon approval by the governing body of the city of Fergus Falls, and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 8, 1976.

CHAPTER 215—H.F.No.2442

An act relating to Minnesota Statutes; restoring certain erroneously omitted language; amending Laws 1975, Chapter 347, Section 3.

REVISOR'S BILL

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

Section 1. Laws 1975, Chapter 347, Section 3, is amended to read:

Sec. 3. Minnesota Statutes 1974, Section 291.07, is amended to read:

291.07 TAXATION; INHERITANCES, DEVISES AND BEQUESTS; DEDUCTIONS. Subdivision 1. In determining the tax imposed by section 291.01, where the estate has been submitted to the jurisdiction of the court, the following deductions shall be allowed if approved by the court in a formal proceeding:

(1) funeral expenses

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