

ductions under subdivision 1, clause (10) and subdivision 2, clause (7) shall be computed as follows:

The table of rates required to be used by single taxpayers who itemize their allowable deductions shall be applied to the "income in respect of a decedent" as though such "income in respect of a decedent" constituted the entire income of the decedent taxable after giving effect to all allowable deductions. The amount of Minnesota or federal income tax as so computed shall not be diminished by any credits allowable by Minnesota or federal income tax laws.

(b) The deductions allowed herein shall be the only deductions allowed under this chapter for "income in respect of a decedent," without regard to the actual liability for income taxes that may be due and payable subsequently with respect to such "income in respect of a decedent."

Sec. 2. Section 1 is effective retroactively to January 1, 1976.

Approved April 8, 1976.

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CHAPTER 216—H.F.No.2520

[Not Coded]

*An act relating to education; requiring school districts to provide instructional materials for certain nonpublic school children.*

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

Section 1. **EDUCATION; NONPUBLIC SCHOOLS; INSTRUCTIONAL MATERIALS; LATE REQUESTS.** For the 1975-1976 school year only, all school districts shall provide from the funds made available for that purpose by the commissioner of education for pupils in attendance at nonpublic schools in the district instructional materials authorized by Minnesota Statutes, Sections 123.931 to 123.937 for which requests were made that were in all respects in conformance with the rules and regulations of the state board of education promulgated pursuant to sections 123.931 to 123.937 except that the requests were made later than the time specified but no later than the effective date of this act.

Sec. 2. This act shall be effective the day following final enactment.

Approved April 8, 1976.

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