

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

December 31, 1974.

Approved March 8, 1976.

CHAPTER 38—S.F.No.1816

An act relating to game and fish; authorizing additional moose seasons; amending Minnesota Statutes, 1975 Supplement, Section 100.27, Subdivision 2.

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

Section 1. Minnesota Statutes, 1975 Supplement, Section 100.27, Subdivision 2, is amended to read:

Subd. 2. **GAME AND FISH; MOOSE SEASON.** Deer and moose may be taken in such areas of the state, under such restrictions and on such dates within the periods hereafter prescribed as the commissioner may, by order, provide:

(1) Deer, by bow and arrow only, between October 1st and October 31 and in any area of the state designated by the commissioner south of a line starting at the North Dakota border at Moorhead, east on Routes 10 and 210 to Brainerd and thence to Duluth between December 1st and December 31st;

(2) Deer, by legal firearms and with bow and arrow, between November 1 and December 15, with the length of the season to be determined by the commissioner;

(3) Moose, ~~only during one season to be set~~ between January 1 ; ~~1976~~ and December 31 ; ~~1976—in any of the calendar years 1976 through 1979 as determined by the commissioner~~ , by legal firearms and with bow and arrow, in areas of the state, and under such restrictions and on such dates as the commissioner may by order provide; for purposes of this section a split season in any one calendar year shall be considered as one season;

(4) Deer, by bow and arrow only, between October 15th and November 15th in a year and area when the commissioner has provided that deer may not be taken by legal firearms in that year in that area;

(5) The commissioner may designate any area of the state to be open for the taking of deer by bow and arrow prohibiting other means of taking deer in these areas.

Approved March 8, 1976.

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