
 CHAPTER 250—S.F.No.506

An act relating to taxation; extending the tax credit for feedlot pollution control equipment and providing for a carryover of the credit from one year to another; amending Minnesota Statutes 1976, Section 290.06, Subdivision 9a.

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

Section 1. Minnesota Statutes 1976, Section 290.06, Subdivision 9a, is amended to read:

Subd. 9a. **INCOME TAX; FEEDLOT POLLUTION CONTROL CREDIT.** A credit of 10 percent of the net cost of pollution control and abatement equipment, including but not limited to, lagoons, ~~aerating equipment~~, concrete storage pits, slurry handling equipment, and other equipment and devices approved by the pollution control agency, purchased, installed and operated within the state by a feedlot operator to prevent pollution of air, land, or water in connection with the operation of a livestock feedlot, poultry lot or other animal lot, may be deducted from the tax due under this chapter in the taxable year in which such equipment is purchased; provided that no deduction shall be taken for any portion of the cost of the same equipment pursuant to subdivision 9. ~~The credits credit~~ provided for in ~~this subdivision and~~ in subdivision 9 shall terminate on December 31, 1976. The credit provided for in this subdivision shall terminate on December 31, 1980, except any amounts that are carried forward to a subsequent year may be taken as a credit in such subsequent years.

If the amount of the credit provided by this subdivision exceeds the taxpayer's liability for taxes pursuant to chapter 290 in the taxable year in which the equipment is purchased, the excess amount may be carried forward to the four taxable years following the year of purchase. The entire amount of the credit not used in the year purchased shall be carried to the earliest of the four taxable years to which the credit may be carried and then to each of the three successive taxable years.

Sec. 2. **EFFECTIVE DATE.** This act is effective for equipment purchased after December 31, 1976.

Approved May 25, 1977.

 CHAPTER 251—S.F.No.541

[Coded]

An act relating to the operation of state government; authorizing value analysis of certain department of transportation construction projects; establishing procedures for implementing value analysis change proposals.

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

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

Section 1. [174.14] TRANSPORTATION DEPARTMENT; VALUE ANALYSIS OF PROJECTS; POLICY. The legislature finds that the application of the principles and techniques of value analysis in reducing the cost of state construction projects is in the interest of the efficient operation of state government. It is therefore the policy of the legislature to support, encourage and, where necessary, to authorize the application of some or all of those principles by agencies and departments of the state.

Sec. 2. [174.15] DEFINITIONS. Subdivision 1. For the purposes of sections 1 to 4, and unless a different meaning is indicated by the context, the terms defined in this section have the meanings given them.

Subd. 2. "Construction project" means any state construction project undertaken by the department of transportation.

Subd. 3. "Value analysis" means the systematic and creative functional analysis of construction projects, specifications, standards, practices and procedures for the purposes of identifying and eliminating unnecessary costs by developing modifications which satisfy required functions of a project for the lowest cost in a manner consistent with requirements for performance, reliability, quality and maintainability.

Subd. 4. "Value engineering proposal" means a formal written proposal with supporting documentation. A value engineering proposal shall be developed by application of value analysis principles, shall be documented by a contractor or subcontractor pursuant to the provisions of the construction contract, and shall suggest one or more changes in the construction project, specifications, standards, practices or procedures which would result in direct and immediate net savings in terms of reducing the costs of the construction contract.

Sec. 3. [174.16] CONTRACTS TO INCLUDE VALUE ANALYSIS AUTHORIZATION. All contracts for construction projects may contain contract provisions which:

(a) Authorize the contractor, with regard to specified matters governed by the contract, and any subcontractor, with regard to matters governed by the subcontracting agreement with the contractor, to submit value engineering proposals as provided in sections 2 to 4;

(b) Specify such procedural and substantive requirements for the preparation, development and documentation for value engineering proposals as may be required for the particular construction project;

(c) Require that copies of all value engineering proposals and all supporting documents be submitted to the commissioner of transportation; and

(d) Provide that if a value engineering proposal is adopted for the construction project contract as provided in section 4, a supplemental agreement shall reduce contract

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payments to the contractor or subcontractor that submitted the value engineering proposal, by an amount equal to one-half of the amount of direct and immediate net savings under the contract resulting from the adoption of the value engineering proposal.

Sec. 4. [174.17] EVALUATION OF VALUE ENGINEERING PROPOSALS.

Subdivision 1. After receipt of a value engineering proposal and supporting documents, the commissioner of transportation shall investigate and analyze the value engineering proposal, estimate the amount of the direct and immediate net savings in terms of construction project contract costs which would result upon adoption of the value engineering proposal.

Subd. 2. Subject to the provisions of sections 2 to 4 and the provisions of any other applicable law, if the commissioner of transportation determines, based upon the reports and recommendations of his department, that adoption of a value engineering proposal will result in direct and immediate savings in the construction project contract costs, the commissioner shall approve and authorize the adoption of the implementing supplemental agreement and the supplemental agreement shall be processed and adopted as otherwise provided by law.

Sec. 5. This act is effective July 1, 1977.

Approved May 25, 1977.

CHAPTER 252—S.F.No.558

An act relating to game and fish; authorizing the trapping of the great horned owl in certain instances; amending Minnesota Statutes 1976, Section 100.29, Subdivision 32.

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

Section 1. Minnesota Statutes 1976, Section 100.29, Subdivision 32, is amended to read:

Subd. 32. **GAME AND FISH; GREAT HORNED OWL; TRAPPING.** It shall be unlawful to take or attempt to take any bird by setting or operating a steel jaw leg-hold trap mounted on a pole, post, tree stump, or any other elevated perch more than three feet above the ground; provided that nothing contained herein shall prohibit the taking of the great horned owl from April 1 to October 15 inclusively, by means of a padded jaw trap as prescribed by the commissioner, mounted at any height which is constructed and set so that the trapped owl may rest on the ground, by a person who is licensed to operate a private game farm pursuant to section 99.27 and who also possesses a permit to take this bird issued by federal authorities pursuant to 16 U.S.C. 704; provided further that uninjured birds shall be released alive and that injured birds receive appropriate veterinary treatment.

Sec. 2. This act is effective the day following final enactment.

Approved May 25, 1977.

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