

professional nursing, by any person duly licensed to practice such profession or occupation, or the performance by such a person of any acts properly coming within the scope of such a profession, occupation or license.

(5) The performance of any act in the nursing care of the sick by a nurse's aide under the direction of a registered nurse.

(6) The practice of nursing by a person licensed as a professional nurse in another jurisdiction and qualified for licensure in the state of Minnesota pursuant to a temporary permit issued by the board of nursing which permit shall be issued by the board pursuant to such rules and regulations as it may promulgate, for the period between the submission of a proper application for licensure by such person and the date of action upon such application by the board.

(7) The care of the sick, injured or infirm in a private home by any person who does not assume or represent to be a registered or professional nurse.

(8) Care of the sick with or without compensation when done in a nursing home covered by the provisions of section 144A.09, subdivision 1.

Sec. 2. Minnesota Statutes 1976, Section 148.281, is amended by adding a subdivision to read:

Subd. 1a. It shall be unlawful to operate any non-governmental partnership, corporation or unincorporated association which is organized primarily to render professional nursing through its agents, unless the partnership, corporation or unincorporated association is registered pursuant to rules adopted by the board.

Sec. 3. Minnesota Statutes 1976, Section 319A.02, Subdivision 2, is amended to read:

Subd. 2. "Professional service" means personal service rendered by a professional pursuant to a license or certificate issued to him by the state of Minnesota pursuant to sections 147.01 to 147.29, 148.01 to 148.101, 148.171 to 148.285, 148.52 to 148.62, 148.79 to 148.86, 150A.01 to 150A.12, 153.01 to 153.15, 156.001 to 156.14, 326.17 to 326.23, or 481.01 to 481.17, or a license or certificate issued to him by another state pursuant to similar laws.

Approved May 25, 1977.

CHAPTER 257—S.F.No.828

[Not Coded]

An act relating to the city of Duluth; authorizing the city to acquire, construct, and maintain parking facilities and to finance same.

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

Section 1. DULUTH, CITY OF; AUTHORITY TO ACQUIRE, CONSTRUCT AND MAINTAIN PARKING FACILITIES. The city of Duluth is authorized to acquire by gift, lease, purchase, or condemnation proceedings any real property within its corporate limits or any interest therein, deemed by its governing body to be needed for improving the city's regulation and control of traffic on its streets, alleys, and public grounds by providing, regulating, and operating on-street or off-street parking lanes and areas, and may acquire by purchase or lease parking meters or other parking or traffic control devices and may devote any property owned by the municipality and devoted to other purposes to be used as a parking lane or area and may acquire, construct, or otherwise provide, equip, maintain, and operate automobile parking facilities and may expend municipal funds for these purposes. The term "automobile parking facilities" as used in this section includes lots, lanes, garages, ramps or other structures and accessories, including such meters and devices; such facilities may be surface facilities or may be located above or below ground level or in air rights above or within an existing structure owned either by the city or a private party. The city shall not convert to a parking facility any land conveyed to it on a condition restricting its use to some other purpose.

Sec. 2. FINANCING. The city may pay for any portion of the cost of providing automobile parking facilities by:

- (a) Appropriating moneys therefor as authorized in section 1.
- (b) Levying a tax, not exceeding one-sixth of one mill in any one year, on all taxable property in the municipality;
- (c) Levying special assessments against benefited property;
- (d) Appropriating any or all net revenues derived from the operation of its parking facilities;
- (e) Classifying the users of such facilities as a subject for taxation, and imposing taxes thereon computed according to the extent of use of the facilities;
- (f) Imposing reasonable rates, rents, fees and charges for the use of any on-street or off-street parking privilege or facility, which may be in excess of actual cost of operation, maintenance, regulation and supervision of parking at the particular location where the privilege is exercised;
- (g) Leasing any off-street facilities at specified or determinable rents to be paid to the municipality under a lease made as hereinafter authorized and limited;
- (h) Borrowing money and issuing bonds as authorized and limited by section 3; or
- (i) Any combination of all or any of the foregoing.

Sec. 3. BOND. The city may issue bonds for the acquisition, construction, or ~~Changes~~ or additions indicated by underline deletions by ~~strikeout~~

improvement of automobile parking facilities. Any bonds shall be authorized and issued and sold in the manner prescribed by the laws of this state or the charter of the city for the issuance and authorization of bonds thereof for public purposes generally, except as is otherwise provided in this section. The amount of all bonds issued by the city under this section shall not be included in the net indebtedness of the city or in any computation of the outstanding indebtedness of the city for the purposes of determining the limit of its net indebtedness. Bonds so authorized and issued may be made payable wholly from general ad valorem taxes levied in sufficient amounts upon all taxable properties in the city, or wholly from special assessments levied upon properties within one or more parking, benefit districts, or wholly from the net revenues of operations of on-street and off-street facilities, not exceeding the portion of such net revenues available therefor under the charter of the city, or such revenues from other city operated automobile parking facilities or meters as may be pledged for payment by the city council, or such bonds may be made payable from any combination of such sources of income, as specified and defined in the resolution or ordinance authorizing their issuance; provided that bonds may be issued pledging the faith and credit of the city for the payment without the prior approval of a majority of the voters of the city voting thereon at an election ordered by the governing body if special assessments have been or will be levied in an amount not less than 50 percent of the amount of such bonds, and provided further that where such bonds are payable wholly from the net revenues of such operations, or other parking operations within the city, the bonds may be authorized, issued, and sold by a resolution adopted by the council.

Sec. 4. LEASE, RENTAL CHARGES. The Duluth city council may make such other provisions for the operation and management of parking facilities as it may deem necessary, and it may lease and rent all or any off-street facilities to persons, firms or corporations to be used for purposes of automobile parking and fix the rentals to be charged therefor, and when so leased to regulate the rates and charges to be exacted for the services so provided. A lease may require the lessee to make improvements to become the property of the city upon expiration or termination of the lease. The city may, in the alternative, employ any person, firm or corporation as operating manager and agent for the city to operate and maintain any such facility or facilities in behalf of the city under a contract defining the terms of such employment.

Sec. 5. LOCAL IMPROVEMENT; SPECIAL ASSESSMENT FINANCING. An automobile parking facility is a local improvement within the meaning of Minnesota Statutes, Sections 429.011 to 429.091 and, except as otherwise provided in this section, may be financed in whole or in part by special assessments levied in accordance with those sections. For the purposes of this act the provisions of Minnesota Statutes, Chapter 429, shall apply to the city of Duluth. In apportioning special assessments, the council shall take into consideration the improvements on the land and the present and potential use of the respective lots, pieces or parcels during the anticipated period of usefulness of the facility providing the benefits. If the council in levying such assessments determines that all or part of the benefited property is benefited to a lesser extent than other property, it may establish separate benefit districts for an improvement each comprising property benefited to a like extent, whether or not contiguous, and may provide either a different rate of assessment or, in lieu thereof, a different number of installments payable at such times as the governing body shall determine, subject only to the condition that the

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assessments for such benefit districts be made payable at such times as will permit the use thereof for payment of principal of and interest on any bonds issued for the improvement with respect to which they are levied. Interest on the unpaid balance of assessments levied under this section shall be payable semiannually with other taxes levied on such property.

Sec. 6. This act takes effect when approved by a majority of the city council of the city of Duluth and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 25, 1977.

CHAPTER 258—S.F.No.928

An act relating to taxation; altering the requirements for claiming withholding exemptions; amending Minnesota Statutes 1976, Section 290.92, Subdivision 5.

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

Section 1. Minnesota Statutes 1976, Section 290.92, Subdivision 5, is amended to read:

Subd. 5. **TAXATION; INCOME TAX; WITHHOLDING; EXEMPTIONS.** (1) Entitlement. An employee receiving wages shall on any day be entitled to the following withholding exemptions:

(a) One exemption for himself;

(b) One additional exemption for himself, if, on the basis of facts existing at the beginning of such day, there may reasonably be expected to be allowable a credit for the taxable year under section 290.06, subdivision 3(4) (a) or (c) for having attained the age of 65 before the close of such year;

(c) One additional exemption for himself if, on the basis of facts existing at the beginning of such day, there may reasonably be expected to exist a credit for the taxable year under section 290.06, subdivision 3(4) (b) or (c) for being blind at the close of such year;

(d) If the individual is married, any exemption to which his spouse is entitled, or would be entitled, under subparagraph (a), (b) or (c), if such spouse were an employee receiving wages, but only if such spouse does not have in effect a withholding exemption certificate claiming such exemption;

(e) One dependent exemption for each dependent as that term is defined in section 290.06, subdivision 3(3).

(2) Withholding exemption certificate. Every employee shall, on or before October 1, 1961, or before the date of commencement of employment, whichever is the later,

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