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personal property used as a regular abode by the applicant or recipient, and a lot in a burial plot shall not be considered as resources available to meet medical needs.

Sec. 6. EFFECTIVE DATE. Sections 1 and 2 take effect upon approval by the board of county commissioners of Anoka County, and upon compliance with Minnesota Statutes, Section 645.021.

Approved June 1, 1979.

## CHAPTER 310-H.F.No.624

An act relating to counties; fixing the amounts that may be spent for Memorial Day observances; amending Minnesota Statutes 1978, Sections 375.34; and 375.35.

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

Section 1. Minnesota Statutes 1978, Section 375.34, is amended to read:

375.34 MEMORIAL DAY, APPROPRIATION FOR OBSERVANCE. The county board of each county may appropriate from the revenue fund of the county not more than \$500 \$1.500 annually to aid in the observance of Memorial Day in commemoration of the noble and valiant deeds of the nation's soldier dead.

Sec. 2. Minnesota Statutes 1978, Section 375.35, is amended to read:

375.35 APPROPRIATION TO MILITARY SERVICE ORGANIZATIONS, MEMORIAL DAY SERVICES. The several county boards in this state are hereby empowered, in addition to the power now conferred on them by law, to appropriate annually not to exceed \$50 \$100 to each post of a recognized military service persons' organization or society, holding charter from congress or incorporated in this state, organized and existing in their respective counties, for defraying the expenses of Memorial Day exercises.

Sec. 3. This act is effective the day after final enactment.

Approved June 1, 1979.

## CHAPTER 311-H.F.No.633

An act relating to taxation; extending the termination date for a law denying tax deductions relating to substandard housing; amending Laws 1975, Chapter 226, Section 4.

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

Changes or additions indicated by underline deletions by strikeout