

CHAPTER 48 — S.F.No. 347

An act relating to Hennepin County; providing for the administration of the county library system; repealing Laws 1957, Chapter 788, as amended; and Extra Session Laws 1967, Chapter 24, as amended.

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

Section 1. **LIBRARY SYSTEM.**

Notwithstanding the provisions of Minnesota Statutes, Section 375.33, the Hennepin County board of commissioners may establish and maintain a system of public libraries for the free use of the residents of the county. The board shall determine the locations of the libraries, and may levy taxes for library operations and maintenance on all taxable property within the county which was not taxed in 1980 by the city of Minneapolis for the support of any free public library. The county may acquire, lease, construct, alter or contract for the use of any real or personal property necessary for the establishment and operation of a free county library system. Acquisition of real property may be undertaken in accordance with Minnesota Statutes, Chapter 117.

Sec. 2. **BOARD.**

The county board shall direct, operate and manage the county library system. A county library board consisting of seven members who reside in the county library service area shall be appointed by the county board. The library board shall provide advice and make recommendations on any matter pertaining to the library system to the county board and the library director and shall exercise the powers and perform the duties delegated to it by the county board, which may include, but are not limited to, the establishment of rules governing library operations, review of the annual operating budget for submission to the county board, development of a long range plan and acceptance of gift and trust funds. The library board shall determine the contents of the collections of the library system and shall be responsible for the use of library meeting rooms.

Sec. 3. **DIRECTOR.**

The library director shall perform administrative and technical duties for the library system and exercise the powers and perform the duties delegated to the director by the county board. The library director shall be appointed and removed by the county administrator, with approval by the county board, pursuant to Laws 1979, Chapter 198, Article 1, Section 2, as amended by Laws 1980, Chapter 573, Section 16. Prior to the appointment or removal of the library director, the library board shall make recommendations to the county administrator. The library director shall be qualified by experience and must

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have an earned degree from a graduate school accredited by the American Library Association.

Sec. 4. PER DIEMS.

Members of the library board shall be allowed a per diem not to exceed \$50 for meetings relating to advice and recommendations concerning the library program. Each member may also be reimbursed for actual and necessary expenses incurred as a result of the meeting. Payment for meetings of the library board shall be authorized in an amount not to exceed two meetings monthly.

Sec. 5. MILL LEVY.

The county board may also levy a tax of not more than two-thirds mills on taxable property within the county outside of any city in which is situated a free public library of the city to acquire, better and construct county library buildings and branches and to pay principal and interest on bonds issued for that purpose. The levy of the tax shall not cause the amount of other taxes levied or to be levied by the county, which are subject to any limitation, to be reduced in any amount whatsoever.

The county board may by resolution adopted by a five-sevenths vote issue and sell general obligation bonds of the county in the amount of \$20,000,000 in the manner provided in Minnesota Statutes, Sections 475.60 to 475.73. The total amount of the bonds outstanding at any time shall not exceed \$15,500,000. The bonds shall not be subject to the limitations of Minnesota Statutes, Sections 475.51 to 475.59, but the maturity years and amounts and interest rates of each series of bonds shall be fixed so that the maximum amount of principal and interest to become due in any year, on the bonds of that series and of all outstanding series issued by or for the purposes of libraries, shall not exceed an amount equal to two-thirds mills times the assessed value of all taxable property in the county, which was not taxed in 1980 by any city for the support of any free public library, as last finally equalized before the issuance of the new series. When the tax levy authorized in this section is collected it shall be appropriated and credited to a debt service fund for the bonds in amounts required each year in lieu of a countywide tax levy for the debt service fund under Minnesota Statutes, Section 475.61. The authority granted the board by this paragraph is the same authority, reenacted without change, granted by Laws 1969, Chapter 967, Section 1, as amended.

Sec. 6. MERGER.

The county and the library board of the city of Minneapolis may agree to merge their public library systems at a time and in a manner as they may agree. The merger shall be subject to enabling legislation by the legislature.

Sec. 7. REPEALERS.

Laws 1957, Chapter 788, as amended by Laws 1961, Chapter 656; and Extra Session Laws 1967, Chapter 24, as amended by Laws 1969, Chapter 967.

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Laws 1973, Chapter 243, and Laws 1979, Chapter 198, Article II, Sections 10 and 11 are repealed.

Sec. 8. EFFECTIVE DATE.

This act takes effect the day after the filing of a certificate of local approval by the Hennepin County board in compliance with Minnesota Statutes, Section 645.021, Subdivision 3.

Approved April 23, 1981

CHAPTER 49 — S.F.No. 354

An act relating to taxation; estate tax; clarifying certain deductions; updating references to internal revenue code; clarifying the method of computing credits; clarifying exemptions and exclusions; providing for a statute of limitations; eliminating obsolete references; providing disclosure of data to certain persons; clarifying recording procedures; amending Minnesota Statutes 1980, Sections 290.01, Subdivision 20; 291.005, Subdivision 1; 291.03, Subdivision 1; 291.05; 291.065; 291.07, Subdivision 1; 291.08; 291.09, Subdivision 3a; 291.31, Subdivision 1; 291.48; and 600.21.

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

Section 1. Minnesota Statutes 1980, Section 290.01, Subdivision 20, is amended to read:

Subd. 20. **GROSS INCOME.** Except as otherwise provided in this chapter, the term "gross income," as applied to corporations includes every kind of compensation for labor or personal services of every kind from any private or public employment, office, position or services; income derived from the ownership or use of property; gains or profits derived from every kind of disposition of, or every kind of dealing in, property; income derived from the transaction of any trade or business; and income derived from any source; except that gross income shall not include "exempt function income" of a "homeowners association" as those terms are defined in Section 528 of the Internal Revenue Code of 1954, as amended through December 31, 1979.

The term "gross income" in its application to individuals, estates, and trusts shall mean the adjusted gross income as computed for federal income tax purposes as defined in the Internal Revenue Code of 1954, as amended through the date specified herein for the applicable taxable year, with the modifications specified in this section.

(i) The Internal Revenue Code of 1954, as amended through December 31, 1974, shall be in effect for the taxable years beginning after December 31, 1974.

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