

**Sec. 30. EFFECTIVE DATE.**

Section 2 is effective for taxable years beginning after December 31, 1980. Section 3 is effective at the same time these provisions become effective for federal income tax purposes in P.L. 96-471. Section 4, clause (5) is effective for estates of decedents dying after April 1, 1980. Sections 9 and 11 are effective for taxable years beginning after December 31, 1979. Section 8 is effective on March 1, 1980 for taxable years ending after that date. Section 17 is effective on September 26, 1980. Section 21 is effective on July 1, 1981. Section 22 is effective for taxable years beginning after June 30, 1981. Section 23 is effective for any bankruptcy case commenced on or after October 1, 1979. Section 24 is effective for claims based on rent paid in 1980 and subsequent years and property taxes payable in 1981 and subsequent years. Section 29 is effective for any proceeding which is begun after September 30, 1979. A taxpayer, who makes a retroactive election under section 7(f) of P.L. 96-589 (relating to bankruptcy) shall make a similar election for Minnesota purposes and the election shall have the same effect for Minnesota purposes as it does for federal purposes.

The rest of this act is effective for taxable years beginning after December 31, 1980, except as otherwise provided.

Approved April 30, 1981

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**CHAPTER 61 — H.F.No. 30**

*An act relating to Independent School District No. 219, Elmore; requiring revision of its certified statutory operating debt.*

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

**Section 1. INDEPENDENT SCHOOL DISTRICT NO. 219; STATUTORY OPERATING DEBT.**

The commissioner of education shall revise the amount certified as statutory operating debt pursuant to Minnesota Statutes, Section 121.914, for Independent School District No. 219, Elmore. The revision shall increase the certified amount from \$130,378.41 to \$140,221.34.

**Sec. 2. EFFECTIVE DATE.**

Section 1 is effective upon compliance with Minnesota Statutes, Section 645.021, Subdivision 3.

Approved April 30, 1981

**Changes or additions are indicated by underline, deletions by ~~strikeout~~.**