

CHAPTER 22—H.F.No.558

An act relating to taxes on and measured by net income; income; credits against tax; amending Minnesota Statutes 1971, Sections 290.06, Subdivision 9; and 290.0607.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1971, Section 290.06, Subdivision 9, is amended to read:

Subd. 9. **TAXATION; INCOME TAX; POLLUTION CONTROL EQUIPMENT, CREDIT.** (a) A credit of five percent of the net cost of equipment included in section 290.09, subdivision 7, paragraph (A)(a) that is installed and operated within Minnesota exclusively to prevent pollution of air, water, or land in accordance with engineering principles approved by the Minnesota pollution control agency, may be deducted from the tax due under chapter 290 in the first year for which a depreciation deduction is allowed for the equipment. The credit allowed by this subdivision shall not exceed so much of the liability for tax for the taxable year as does not exceed \$50,000.

(b) If the amount of the credit determined under (a) for any taxable year for which a depreciation deduction is allowed exceeds the limitation provided by (a) for such taxable year (hereinafter in this subdivision referred to as the "unused credit year"), such excess shall be,

(1) a credit carryback to each of the three taxable years preceding the unused credit year, and

(2) a credit carryover to each of the seven taxable years following the unused credit year.

The entire amount of the unused credit for an unused credit year shall be carried to the earliest of the ten taxable years to which (by reason of (1) and (2)) such credit may be carried and then to each of the other nine taxable years; provided, however, the maximum credit allowable in any one taxable year under this subdivision (including the credit allowable under (a) and the carryback or carryforward allowable under this paragraph) shall in no event exceed \$50,000.

(c) This subdivision shall apply to property acquired in taxable years beginning on or after January 1, 1969.

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

Sec. 2. Minnesota Statutes 1971, Section 290.0607, is amended to read:

290.0607 **LIMITS.** The amount of any claim pursuant to sections 290.0601 to 290.0617 shall be determined in accordance with the following schedule:

Amount of If Your Total Household Income Is:
Property Tax At Least:

	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	0	1000	1500	2000	2500	3000	3500	4000	4500	
	Not But Less Than:									
At	More	1000	1500	2000	2500	3000	3500	4000	4500	
Least	Than	Your	Senior	Citizens	Tax	Credit	is:			
	<u>But</u>									
	<u>Less</u>									
	<u>Than</u>									
	25	22	20	15	13	11	8	6	4	2
25	50	45	40	30	26	22	17	12	8	5
50	75	68	60	46	39	32	26	19	12	8
75	100	90	80	61	52	43	34	25	16	10
100	125	112	100	76	65	54	42	31	20	12
125	150	135	120	92	78	64	51	38	24	15
150	175	158	140	107	91	75	60	44	28	18
175	200	180	160	122	104	86	68	50	32	20
200	225	202	180	137	117	97	76	56	36	22
225	250	225	200	152	130	108	85	62	40	25
250	275	248	220	168	143	118	94	69	44	28
275	300	270	240	183	156	129	102	75	48	30
300	325	292	260	198	169	140	110	81	52	32
325	350	315	280	214	182	150	119	88	56	35
350	375	338	300	229	195	161	128	94	60	38
375	400	360	320	244	208	172	136	100	64	40
400	425	382	340	259	221	183	144	106	68	42
425	450	405	360	274	234	194	153	112	72	45
450	475	428	380	290	247	204	162	119	76	48
475	500	450	400	305	260	215	170	125	80	50
500	525	472	420	320	273	226	178	131	84	52
525	550	495	440	336	286	236	187	138	88	55
550	575	518	460	351	299	247	196	144	92	58
575	600	540	480	366	315	258	204	150	96	60
600	625	562	500	381	325	269	212	156	100	62
625	650	585	520	396	338	280	221	162	104	65
650	675	608	540	412	351	290	230	169	108	68
675	700	630	560	427	364	301	238	175	112	70
700	725	652	580	442	377	312	246	181	116	72
725	750	675	600	458	390	322	255	188	120	75
750	775	698	620	473	403	333	264	194	124	78
775	800	720	640	488	416	344	272	200	128	80

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

In no event shall the claim allowed pursuant to the above schedule exceed the amount of property tax accrued.

Approved March 15, 1973.

CHAPTER 23—H.F.No.4

An act relating to unemployment compensation benefits; disqualification from benefits; exceptions from disqualification; amending Minnesota Statutes 1971, Section 268.09, Subdivision 1.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1971, Section 268.09, Subdivision 1, is amended to read:

268.09 UNEMPLOYMENT COMPENSATION; DISQUALIFIED FROM BENEFITS. Subdivision 1. **DISQUALIFYING CONDITIONS.** An individual shall be disqualified for benefits:

(1) **VOLUNTARY LEAVING OR DISCHARGE FOR MISCONDUCT.** If such individual voluntarily and without good cause attributable to the employer discontinued his employment with such employer or was discharged for misconduct, not amounting to gross misconduct, connected with his work or for misconduct which interferes with and adversely affects his employment, if so found by the commissioner, for not less than five nor more than eight weeks of unemployment in addition to and following the waiting period, or was discharged for gross misconduct connected with his work or gross misconduct which interferes with and adversely affects his employment, if so found by the commissioner, for 12 weeks of unemployment in addition to and following the waiting period, which disqualification shall not be removed by subsequent employment, and provided further that the commissioner is empowered to impose a total disqualification for the benefit year and to cancel part or all of the wage credits from the last employer from whom he was discharged for gross misconduct connected with his work, and the maximum benefit amount payable to such individual shall be reduced as follows:

(a) by an amount equal to the weekly benefit amount times the number of weeks for which such individual was disqualified, when the separation occurs as a result of discharge for misconduct;

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