

**205.25 Polling places, designation.** The council of every municipality shall, by ordinance or resolution, and any town may, by vote, designate the place of holding the election in each district; otherwise the election shall be held as [near as] may be at the place where the preceding election was held, subject to change before the opening of the polls as provided by law. In villages and cities of the third or fourth class now, or hereafter having two or more districts, the council of such municipality may, by ordinance or resolution, provide for the holding of all elections in such village or city in some building centrally located therein and the voters of the village or city may vote at such place so designated, irrespective of whether the voting place is actually located in their district or not. At such place so designated there shall be provided separate statutory voting facilities for each district, and the voting shall otherwise be conducted in the same manner as though the voting place were located in the respective districts. *The council of any village having more than one election district may, prior to the giving of notice of any regular or special village election, provide by resolution for the combining of two or more election districts into one district for such election whenever, in the judgment of the council, voters will not be unreasonably inconvenienced by such consolidation.* The governing body of any city of the first class may by ordinance or resolution designate a polling place for holding of elections for a specific district in a building outside such district, provided that such building must be located within 1,500 feet of such district.

Approved February 15, 1955.

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#### CHAPTER 21—H. F. No. 188

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.01, Subdivision 20.*

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

Section 1. Minnesota Statutes 1953, Section 290.01, Subdivision 20, is amended to read:

Subd. 20. **Gross income.** *Except as otherwise provided in this chapter, the term "gross income" 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 dealings in, property; income derived from the*

transaction of any trade or business; and income derived from any source. Items of gross income includible within these definitions shall be deemed such regardless of the form in which received. Items of gross income shall be included in gross income of the taxable year in which received by a taxpayer unless properly to be accounted for as of a different taxable year under methods of accounting permitted by section 290.07, except that (1) amounts transferred from a reserve or other account, if in effect transfers to surplus, shall, to the extent that such amounts were accumulated through deductions from gross income or entered into the computation of taxable net income during any taxable year, be treated as gross income for the year in which the transfer occurs, but only to the extent that such amounts resulted in a reduction of the tax imposed by this act, and (2) amounts received as refunds on account of taxes deducted from gross income during any taxable year shall be treated as gross income for the year in which actually received, but only to the extent that such amounts resulted in a reduction of the tax imposed by this act. If a husband and wife have filed a joint federal income tax return and separate Minnesota income tax returns for the same taxable period, amounts received as refunds on account of federal income taxes paid shall be included in gross income in the same ratio as the deductions for federal income taxes were claimed in the separate Minnesota tax returns.

**Sec. 2. Application.** *The provisions of this chapter are applicable to all taxable years beginning after December 31, 1954.*

Approved February 15, 1955.

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#### CHAPTER 22—H. F. No. 191

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.08.*

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

Section 1. Minnesota Statutes 1953, Section 290.08, is amended to read:

**290.08 Exemptions from gross income.** The following items shall not be included in gross income:

(1) The value of property acquired by gift, devise, bequest or inheritance, but the income from such property shall be included in gross income; the income received under a gift, devise, bequest or inheritance of a right to receive income shall