

**CHAPTER 445—S.F.No.226**

[Not Coded]

*An act relating to the city of Brainerd; authorizing a tax levy for recreational purposes; repealing Minnesota Statutes 1971, Section 471.192.*

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

Section 1. **BRAINERD, CITY OF; RECREATIONAL TAX LEVY.** The city of Brainerd may operate a program of public recreation and playgrounds or other recreational facilities and expend funds for the operation of the program pursuant to Minnesota Statutes, Sections 471.15 to 471.19. In addition to funds otherwise provided for such program, the governing body may levy a tax of not exceeding two mills and not exceeding \$3 per capita and not exceeding \$15,000, in excess of any charter or statutory limitation for the support of the program.

Sec. 2. All taxes levied and expenditures made by the city of Brainerd under authority of Minnesota Statutes, Section 471.192 prior to the effective date of this act are hereby validated for all purposes.

Sec. 3. Minnesota Statutes 1971, Section 471.192, is repealed.

Sec. 4. This act is effective the day following final passage and approval.

Approved May 21, 1973.

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**CHAPTER 446—S.F.No.261**

*An act relating to taxation; income tax deductions for adoption expenses; amending Minnesota Statutes 1971, Section 290.09, Subdivision 27.*

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

Section 1. Minnesota Statutes 1971, Section 290.09, Subdivision 27, is amended to read:

Subd. 27. **TAXATION; INCOME TAX; ADOPTION EXPENSES.** The expenses he has incurred during the taxable year

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