

## CHAPTER 236—H. F. No. 812

[Coded]

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1961, Section 290.09, by adding a new subdivision.*

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

Section 1. Minnesota Statutes 1961, Section 290.09 is amended by adding a new subdivision to read:

[Subd. 23.] **Income tax; additional depreciation.** *In the case of a taxpayer receiving a credit under section 38 of the internal revenue code of 1954 as amended, there shall be allowed, in the year in which the federal credit is allowed, an additional depreciation deduction equal to the amount of such credit to be applied against the basis of the property giving rise to the credit; provided, however, if any taxpayer disposes of section 38 property under such circumstances that under the provisions of section 47 of the Internal Revenue Code of 1954, as amended, there is an increase in the taxpayer's federal income tax liability, the amount of such increase shall not be deductible in arriving at Minnesota taxable income.*

Approved April 15, 1963.

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 CHAPTER 237—S. F. No. 467

[Not Coded]

*An act relating to the public employees' retirement association; providing survivorship benefits to the widows of former representatives.*

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

Section 1. **Public employees' retirement association; special benefit.** Notwithstanding the provisions of Minnesota Statutes 1961, Chapter 353, and any act amendatory thereof to the contrary, a member of the legislature elected for the term beginning in January, 1957, and who had been a member of the legislature since January, 1943, who became a member of the public employees' retirement association in 1955, and who died after June 1, 1959, and before June 1, 1960, shall be deemed to have been a member of the public employees' retirement association on the date of his death, and his widow is eligible for benefits from the funds of the association.

**Changes or additions indicated by italics, deletions by strikeout.**

Sec. 2. Section 1 is applicable only to a surviving widow who has not remarried prior to the effective date of this act and such benefits shall commence as of May 1, 1963.

Approved April 15, 1963.

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CHAPTER 238—S. F. No. 478

[Coded]

*An act relating to wild animals and the maintenance and licensing of shooting preserves.*

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

Section 1. **[100.32] Private shooting preserves, licensing.** The commissioner of conservation is authorized and empowered to issue operating licenses or permits for shooting preserves, which shall be privately owned and operated, provided that the establishment of the preserve is determined by the commissioner to be in the public interest, and provided it be operated in accordance with the provisions hereof and subject to such rules and regulations as may be reasonably necessary to carry out the purposes of this act.

Sec. 2. **[100.33] Game available.** Game which may be released and hunted upon a licensed preserve shall be confined to pheasant, quail, chukar partridge, turkey, mallard, and black duck which have been pen hatched and raised, and such other pen hatched and raised species as the commissioner may add from time to time.

Sec. 3. **[100.34] Location and boundaries of preserves.**  
Subdivision 1. For the purposes of this act, the state shall be zoned. Zone A shall consist of all that portion of the state lying north and east of the following described highways: No. 52 from Moorhead to Big Lake, No. 25 to Norwood, No. 212 to its intersection with No. 101, thence on No. 101 and No. 13 to the intersection with No. 65, thence south along highway No. 65 to Owatonna and southeast along highway No. 218 to the Iowa border. Zone B shall consist of all areas lying south and west of said line. The commissioner may, by duly published order, transfer additional areas from zone A to zone B.

Subd. 2. No license for a preserve established in zone B shall authorize the shooting of pheasants unless the commissioner shall find, after holding a public hearing in the county where the

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