

charges as, under regulations prescribed by the commissioner, are chargeable to capital account with respect to property, if the taxpayer elects, in accordance with such regulations, to treat such taxes or charges as so chargeable.

Became law without governor's signature.

Filed May 23, 1969.

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CHAPTER 611—S. F. No. 52

[Not Coded]

*An act relating to tax levies for general revenue purposes in Beltrami county.*

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

Section 1. **Beltrami county; general revenue tax levy.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 275.09 to the contrary, the board of county commissioners of the county of Beltrami may levy annually a tax for general revenue purposes at such a rate as will produce not to exceed \$235,000.

Sec. 2. This act takes effect when approved by the board of county commissioners of the county of Beltrami, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 24, 1969.

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CHAPTER 612—S. F. No. 747

[Not Coded]

*An act relating to tax levies for the road and bridge fund in the county of Aitkin.*

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

Section 1. **Aitkin county; road and bridge tax levy.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 163.05, the board of county commissioners of Aitkin county may levy taxes annually for the county road and bridge fund a tax

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