

CHAPTER 83—S. F. No. 908

[Not Coded]

An act relating to the city of Montgomery; making the offices of recorder and treasurer appointive rather than elective.

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

Section 1. Montgomery, city of; recorder and treasurer; appointment. Notwithstanding the provisions of General Laws 1870, Chapter 31, or of any other law, to the contrary, in the city of Montgomery, the office of recorder and the office of treasurer shall no longer be an elective office after the term of any incumbent thereof has expired or there is a vacancy in the office. Such offices shall thereafter be appointive offices, appointed by the common council of the city.

Sec. 2. This act takes effect when approved by the common council of the city of Montgomery, and upon compliance with Minnesota Statutes, Section 645.021.

Approved March 26, 1969.

CHAPTER 84—H. F. No. 192

[Coded]

An act relating to income taxation; allowing a deduction for the care of certain dependents; amending Minnesota Statutes 1967, Section 290.09, by adding a subdivision.

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

Section 1. Minnesota Statutes 1967, Section 290.09, is amended by adding a new subdivision to read:

Subd. 26. Income tax; deductions; expenses for care of certain dependents. (a) *General Rule.* There shall be allowed as a deduction expenses paid during the taxable year by a taxpayer who is a woman or widower, or is a husband whose wife is incapacitated or is institutionalized, for the care of one or more dependents (as defined in subsection (d) (1)), but only if such care is for the purpose of enabling the taxpayer to be gainfully employed.

(b) *Limitations.*

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