

pollution control agency to sell and issue Minnesota state water pollution control bonds in the amount of ~~\$55,000,000~~ \$84,000,000, in the manner and upon the conditions prescribed in section 116.17 and in the Constitution, Article IX, Section 6. The proceeds of such bonds, except as provided in section 116.17, subdivision 5, are appropriated and shall be credited to the Minnesota state water pollution control fund. The amount of bonds issued pursuant to this authorization shall not exceed at any time the amount needed to produce a balance in the water pollution control fund equal to the aggregate amount of grants then approved and not previously disbursed, plus the amount of such grants to be approved in the current and the following fiscal year, as estimated by the pollution control agency.

Sec. 3. REPORT TO LEGISLATURE. The pollution control agency shall submit a report to the legislature by January 1, 1976, outlining alternative methods of providing revenues for the Minnesota state water pollution control fund. The report shall also contain an evaluation of the procedures and priorities established in implementing this program, including consideration of per capita costs of proposed projects, financial capability of the community and an equitable geographic distribution of state grants and loans.

Sec. 4. APPROPRIATION FROM GENERAL FUND; REIMBURSEMENT. The sum of \$11,000,000, or so much thereof as may be necessary, is appropriated from the general fund to the Minnesota state water pollution control fund, for the purpose of providing money appropriated in Minnesota Statutes, Section 116.18, Subdivision 1, for expenditure from that fund for the purpose therein stated, provided that no amount shall be credited at any time to the water pollution control fund, pursuant to this appropriation, which would cause the balance then on hand in the fund to exceed the aggregate amount of grants approved and not theretofore disbursed by the pollution control agency, as certified by its director. This appropriation is available and shall be obligated prior to the sale of the additional bonds authorized by this act.

Approved June 4, 1975.

CHAPTER 355—H.F.No.439

An act relating to taxation, providing an income tax credit to deaf individuals and increasing the tax credit to certain blind persons; amending Minnesota Statutes 1974, Section 290.06, Subdivision 3c.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 290.06, Subdivision 3c, is amended to read:

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Subd. 3c. **TAXATION; INCOME TAX; DEAF AND BLIND PERSONS; CREDITS AGAINST TAX.** Notwithstanding the provisions of subdivision 3a for taxable years which begin after December 31, 1971, the taxes due under the computation in accordance with section 290.06 shall be credited with the following amounts:

(1) In the case of an unmarried individual, and, except as provided in paragraph 6, in the case of the estate of a decedent, \$21, and in the case of a trust, \$5;

(2) In the case of a married individual, living with husband or wife, and in the case of a head of a household, \$42. If such husband and wife make separate returns the personal exemption may be taken by either or divided between them;

(3) In the case of an individual, \$21 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer. One taxpayer only shall be allowed this credit with respect to any given dependent. In the case of the head of a household, a credit for one dependent shall be disallowed. A payment to a divorced or separated wife, other than a payment of the kind referred to in section 290.072, subdivision 3, shall not be considered a payment by the husband for the support of any dependent.

(4) (a) In the case of an unmarried individual who has attained the age of 65 before the close of his taxable year, an additional \$21;

(b) For taxable years which begin after December 31, 1974, in the case of an unmarried individual who is blind at the close of the taxable year, an additional ~~\$21~~-\$25 ;

(c) In the case of a married individual, living with husband or wife, an additional \$21 for each spouse who has attained the age of 65 before the close of the individual's taxable year, and an additional \$25 for each spouse who is blind at the close of the individual's taxable year. If such husband and wife make separate returns, these credits may be taken by either or divided between them;

(d) For the purposes of sub-paragraphs (b) and (c) of paragraph (4), an individual is blind if his central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or if his visual acuity is greater than 20/200 but is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

(e) For taxable years which begin after December 31, 1974, in the case of an unmarried individual who is deaf at the close of the taxable year, an additional \$25.

(f) For taxable years which begin after December 31, 1974, in the case of a married individual, an additional \$25 for each spouse who is

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deaf at the close of the taxable year. If the husband and wife make separate returns, these credits may be taken by either or divided between them.

(g) For taxable years which begin after December 31, 1974, in the case of an individual, an additional \$25 for each person (other than a spouse) who is deaf and dependent upon and receiving his chief support from the taxpayer.

(h) For the purposes of subparagraphs (e), (f) and (g) of paragraph (4), an individual is deaf if the average loss in the speech frequencies (500-2000 Hertz) in the better ear, unaided, is 92 decibels, American National Standards Institute, or worse.

(5) In the case of an insurance company, it shall receive a credit on the tax computed as above equal in amount to any taxes based on premiums paid by it during the period for which the tax under Extra Session Laws 1967, Chapter 32, is imposed by virtue of any law of this state, other than the surcharge on premiums imposed by Extra Session Laws 1933, Chapter 53, as amended;

(6) If the status of a taxpayer, insofar as it affects the credits allowed under paragraphs 1, 2 and 3 shall change during the taxable year, or if the taxpayer shall either become or cease to be a resident of the state during such taxable year, such credit shall be apportioned, in accordance with the number of months before and after such change. For the purpose of such apportionment, a fractional part of a month shall be disregarded unless more than one-half of the month, in which case it shall be considered as a month. In case of death during a taxable year, a credit shall be allowed to the decedent, in proportion to the number of months before his death, and to his estate, in proportion to the number of months after his death, and in any event a minimum credit of \$5 shall be allowed to the decedent and his estate, respectively;

(7) In the case of a non-resident individual, credits under paragraphs 1, 2, 3 and 4 shall be apportioned in the proportion of the gross income from sources in Minnesota to the gross income from all sources, and in any event a minimum credit of \$5 shall be allowed.

Approved June 4, 1975.

CHAPTER 356—H.F.No.470

An act relating to pharmacy and drugs; requiring certain information on labels affixed to containers of certain drugs; amending Minnesota Statutes 1974, Section 151.212.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MIN-

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