

CHAPTER 410—H. F. No. 663

An act relating to taxes on and measured by incomes; amending Minnesota Statutes 1941, Section 290.03.

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

Section 1. Minnesota Statutes 1941, Section 290.03, is hereby amended to read as follows :

290.03. Classes of taxpayers. An annual tax for each taxable year, computed in the manner and at the rates herein-after provided, is hereby imposed upon the taxable net income for such year of the following classes of taxpayers :

(1) Domestic and foreign corporations not taxable under section 290.02 which own property within this state or whose business within this state during the taxable year consists exclusively of foreign commerce, interstate commerce, or both ;

Business within the state shall not be deemed to include transportation in interstate or foreign commerce, or both, by means of ships navigating within or through waters which are made international for navigation purposes by any treaty or agreement to which the United States is a party ;

(2) Resident and non-resident individuals, except that no non-resident individual shall be taxed on his income from compensation for labor or personal services within this state during any taxable year unless he shall have been engaged in work within this state for more than 150 working days during such taxable year ;

(3) Estates of decedents, dying domiciled within or without this state ; and,

(4) Trusts (except those taxable as corporations) however created by residents or non-residents or by domestic or foreign corporations..

Approved April 19, 1945.

CHAPTER 411—H. F. No. 882

An act relating to taxation, under Article 19 of the state Constitution, of certain aircraft using the air space overlying the State of Minnesota and the airports thereof, in lieu of all other taxation thereon; providing methods of registering and