

CHAPTER 9—H. F. No. 226

[Not Coded]

An act relating to school bond elections in Special School District No. 6, prescribing the hours for such elections.

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

Section 1. Special School District No. 6, bond elections. The polls at each voting place for any school bond election in Special School District No. 6 shall be held open from 7 a.m. to 8 p.m.

Sec. 2. Effective date. This act shall become effective only after its approval by a majority of the school board members of Special School District No. 6.

Approved February 10, 1959.

CHAPTER 10—H. F. No. 98

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1957, Section 290.081.

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

Section 1. Minnesota Statutes 1957, Section 290.081, is amended to read:

290.081 Income of nonresidents, reciprocity. (a) The compensation received for *the performance of personal or professional services* within this state by an individual who resides and has his place of abode and place to which he customarily returns at least once a month in another state, shall be excluded from gross income to the extent such compensation is subject to an income tax imposed by the state of his residence; provided that such state allows a similar exclusion of compensation received by residents of Minnesota for services performed therein, or

(b) *Whenever a nonresident taxpayer (other than those coming within the purview of (a) hereof) has become liable for income taxes to the state where he resides upon his net income for the taxable year derived from the performance of personal or professional services within this state and subject to taxation under Chapter 290, there shall be allowed as a credit against the amount of income tax payable by him under this chapter, such proportion of the tax so paid by him to the state where he resides as his gross income subject to taxation under this chapter bears to his entire gross income upon which*

the tax so paid to such other state was imposed; provided, that such credit shall be allowed only if the laws of such state grant a substantially similar credit to residents of this state subject to income tax under such laws, or

(c) *If any taxpayer who is a resident of this state has become liable for income taxes to another state upon income derived from the performance of personal or professional services within such other state and subject to taxation under this chapter he shall be entitled to a credit against the amount of taxes payable under this chapter, of such proportion thereof, as such gross income subject to taxation in such state bears to his entire gross income subject to taxation under this chapter; provided (1) that such credit shall in no event exceed the amount of tax so paid to such other state on the gross income earned within such other state and subject to taxation under this chapter, and (2) that such credit shall not be allowed if such other state allows residents of this state a credit against the taxes imposed by such state for taxes payable under this chapter substantially similar to the credit provided for by paragraph (b) of this section, and (3) that the allowance of such credit shall not operate to reduce the taxes payable under this chapter to an amount less than would have been payable if the gross income earned in such other state had been excluded in computing net income under this chapter.*

(d) *The commissioner shall by regulation determine with respect to gross income earned in any other state the applicable clause of this section.*

(e) *"Tax so Paid" as used in this section means income taxes payable to another state on income earned within the taxable year for which the credit is claimed, provided that such tax is actually paid in that taxable year, or subsequent taxable years.*

Sec. 2. *The provisions of this act shall be applicable to all taxable years beginning after December 31, 1957.*

Approved February 10, 1959.

CHAPTER 11—H. F. No. 43

[Not Coded]

An act authorizing the governor and the state auditor to execute a perpetual easement to the City of Mankato for certain purposes in certain lands in Blue Earth county, Minnesota.