

Subd. 26. TAXATION; INCOME TAX; EMPLOYEE RETIREMENT PLANS; INTERNAL REVENUE CODE OF 1954. For purposes of chapter 290, for taxable years commencing after December 31, 1973, the provisions of Sections 401(d)(5), 401(d)(8), and 401(e) of the Internal Revenue Code of 1954 as amended through December 31, 1973 shall not be applicable.

Sec. 2. This act is effective for taxable years commencing after December 31, 1973.

Approved April 17, 1975.

---

**CHAPTER 48—H.F.No.296**

*An act relating to the executive council; empowering it to grant assistance in conformance with federal disaster relief programs; amending Minnesota Statutes 1974, Section 9.061, Subdivision 1.*

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

Section 1. Minnesota Statutes 1974, Section 9.061, Subdivision 1, is amended to read:

**9.061 EXECUTIVE COUNCIL; FEDERAL DISASTER RELIEF PROGRAMS; ADDITIONAL POWERS; EMERGENCIES.** Subdivision 1. The executive council may:

(a) take such measures as are necessary to prevent an impending disaster that threatens to destroy life or property;

(b) grant relief to communities stricken by disease, fire, action of the elements, or extreme economic distress; ~~and~~

(c) prevent the occurrence or spread of any disaster ; and

(d) grant relief to individuals or families adversely affected by a major disaster in conformance with federal disaster relief laws and regulations . Any grants made shall be refunded to the state if the financial assistance needed is received from any other source.

In these emergencies, the executive council may, when necessary, commandeer and use any property, vehicle, means of transportation, means of communication, or public service. The owner of any property taken shall be given a receipt for the property and be paid for its use and for any damages inflicted upon the property while in the service of the executive council.

Approved April 17, 1975..

Changes or additions indicated by underline deletions by ~~strikeout~~