

Section 1. Minnesota Statutes 1967, Section 290.45, Subdivision 1, is amended to read:

290.45 Taxation; income tax; time for payment. Subdivision 1. **Date due, installments.** The tax imposed by this chapter shall be paid at the time fixed for filing the return on which the tax is based, except that at the election of the following taxpayers the *tax balance of tax due after applying any tax credit and payment of estimated tax* may be paid in two equal installments, as follows:

(a) as to estates and trusts, the first shall be paid at the time fixed for filing the return, and the second on or before six months thereafter.

(b) as to corporations, the first shall be paid at the time fixed for filing the return and the second on or before three months thereafter. If any installment is not paid on or before the date fixed for its payment the whole amount of the tax unpaid shall become due and payable. They shall be paid to the commissioner or to the local officers designated by the commissioner with whom the return is filed as hereinbefore provided.

Approved April 22, 1969.

CHAPTER 161—H. F. No. 837

[Coded in Part]

An act relating to education; reporting of pupils; amending Minnesota Statutes 1967, Section 120.10, Subdivision 3, and adding a subdivision.

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

Section 1. Minnesota Statutes 1967, Section 120.10, Subdivision 3, is amended to read:

Subd. 3. **Education; attendance; reports; legitimate exemptions.** Such child may be excused from attendance upon application of his parent, guardian, or other person having control of such child, to any member of the board, truant officer, principal, or city superintendent, for the whole or any part of such period, by the board of the district in which the child resides, upon its being shown to the satisfaction of such board:

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

(1) That such child's bodily or mental condition is such as to prevent his attendance at school or application to study for the period required; or

(2) That such child has already completed the studies ordinarily required in the tenth grade; or

(3) That it is the wish of the parent, guardian, or other person having control of such child, that he attend for a period or periods not exceeding in the aggregate three hours in any week, a school for religious instruction conducted and maintained by some church, or association of churches, or any Sunday school association incorporated under the laws of this state, or any auxiliary thereof, such school to be conducted and maintained in a place other than a public school building, and in no event, in whole or in part, at public expense; provided, that a child may be absent from school on such days as the child attends upon instruction according to the ordinances of some church.

Provided that students in regular attendance at the University of Minnesota Northwest School of Agriculture at Crookston, Minnesota, and the University of Minnesota Southern School of Agriculture at Waseca, Minnesota, during the fall and winter terms may be excused from attendance between April 1 and October 1 in any year.

~~The clerk or any authorized officer of the school board shall issue and keep a record of such excuses, under such rules as the board may from time to time establish.~~

Sec. 2. Minnesota Statutes 1967, Section 120.10, is amended by adding a subdivision to read:

Subd. 4. Issuing and reporting excuses. The clerk or any authorized officer of the school board shall issue and keep a record of such excuses, under such rules as the board may from time to time establish. Each excuse issued shall state the reason for such excuse and a copy of each excuse issued under section 1, subdivision 3, clause (1) shall be forwarded to the commissioner of education within 30 days following issuance.

Approved April 22, 1969.

CHAPTER 162—H. F. No. 874

An act relating to agriculture; membership of the poultry improvement board; amending Minnesota Statutes 1967, Section 29.011.

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