

department of taxation or of the Internal Revenue Service in the course of an examination, without the written permission of such person, corporation, partnership, association or other taxpayer or the legally appointed representative of such taxpayer if such taxpayer is deceased, incompetent or otherwise unable to give such consent. The provisions of this subdivision shall not apply to disclosure by an employee of the department of taxation or of the Internal Revenue Service to other employees of such department or service where such disclosure is necessary for the effective administration of the tax laws of the state or the federal government.

Subd. 2. The provisions of this section shall not prohibit the furnishing of information by any tax return preparer to a tax return processor for the purpose of obtaining computer services in the preparation of the return.

Subd. 3. The provisions of this section shall not prohibit the furnishing of information by an owner or employee of a business firm to any other owner or employee of the same business firm, whether or not such other person became an owner or employee after such information was received.

Subd. 4. This section shall not be construed to limit the disclosure of tax returns, records, or information to the purchaser, and his employees, in the event of the sale of a business where such business includes the preparation of state or federal income tax returns.

Subd. 2 5. Any person disclosing any particulars of any tax return, without the written consent of the taxpayer making such return, in violation of the provisions of ~~subdivision 1~~ this section, is guilty of a gross misdemeanor.

Approved March 30, 1973.

CHAPTER 67—S.F.No.112

An act relating to zoning and land use; providing for soil and water conservation by municipal zoning regulation; amending Minnesota Statutes 1971, Section 462.358, Subdivision 2.

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

Section 1. Minnesota Statutes 1971, Section 462.358, Subdivision 2, is amended to read:

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

Subd. 2. **ZONING; SOIL AND WATER CONSERVATION; TERMS OF REGULATIONS.** Subdivision regulations shall require that a proposed subdivision plat shall be in conformity with the official map if such exist. In establishing requirements for the location and width of streets, the municipality shall take into consideration anticipated traffic needs and the prospective character of the development and make any reasonable requirements therefor. As a condition to the approval of any subdivision plat of lands to which the regulations apply, subdivision regulations may prescribe requirements concerning the extent and manner in which streets shall be *graded and improved, and electric and gas distribution lines or piping, water, sewer, or other facilities shall be installed.* The regulations may provide, or authorize the governing body or other platting authority to provide, that, in lieu of the completion of such work before the final approval of the plat, the governing body or platting authority may accept or require a contract secured by a cash deposit, certified check, or a bond in an amount and with surety and conditions satisfactory to it, to assure the municipality that such improvements and utilities will be actually constructed and installed according to the specifications approved by the governing body or platting authority as expressed in the contract; and the municipality may enforce such contracts by appropriate legal and equitable remedies. The subdivision regulations may require that in appropriate plots of subdivisions to be developed for residential uses that a reasonable portion of each proposed subdivision be dedicated to the public for public use as parks, and playgrounds, or that the subdivider at his option in subdivisions in excess of 30 acres, contribute an equivalent amount in cash based on the undeveloped land value, as defined by the regulations, provided that cash payments received under such regulations shall be placed in a special fund by the municipality and used only for the acquisition of land for parks and playgrounds, development of existing park and playground sites, and debt retirement in connection with land previously acquired for parks and playgrounds. In residential subdivisions of less than 30 acres, the subdivision regulations may provide that the subdivider, at the municipality's option, in lieu of the dedication of land for public use, contribute an equivalent amount in cash based on the undeveloped land value as defined by the regulations, for use as above provided. The subdivision regulations, in setting forth the reasonable portion of each proposed subdivision to be dedicated to the public for public use as provided above, may take into consideration the open space, park, recreational or common areas and facilities which the subdivider has provided for the exclusive use of the residents of the subdivision.

A municipality may, through subdivision regulations, prohibit or restrict development for purposes of soil and water conservation. Such soil and water conservation regulations may call for site

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development plans with provisions for the control of drainage, erosion, and siltation.

Approved April 2, 1973.

CHAPTER 68—S.F.No.173

An act relating to the correction of minors; regulating the state training school for boys; amending Minnesota Statutes 1971, Sections 242.19, 242.41, 242.43, 242.44 and 242.54.

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

Section 1. Minnesota Statutes 1971, Section 242.19, is amended to read:

242.19 YOUTH CONSERVATION; REGULATION OF INSTITUTIONS. *When a person has been committed to the commission it may*

(a) place him on probation under such supervision and conditions as it believes conducive to law abiding conduct;

(b) if he has been committed to the commission upon conviction of a felony or gross misdemeanor, order his confinement to such reformatory, state prison, jail or other place of confinement to which he might have been sentenced by the court in which he was convicted except for chapter 242. Such reformatories, state prisons, jails or other places of confinement are hereby required to accept such persons in like manner as though they had been committed by such court;

(c) if he has been committed to the commission by a juvenile court upon a finding of his delinquency, order his confinement to the state training school ~~for boys or~~, the Minnesota home school ~~or the Minnesota metropolitan training center~~ and such schools ~~institutions~~ shall accept such persons so committed to them, or to a group foster home under the control of the commissioner of corrections, or to private schools or institutions established by law or incorporated under the laws of this state that may care for delinquent children;

(d) order his release on parole from confinement under such supervision and conditions as it believes conducive to law-abiding conduct;

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