

*approval by a majority of the city council of the city of Minneapolis.*

Approved April 24, 1959.

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CHAPTER 429—H. F. No. 1472

*An act relating to gift taxes; amending Minnesota Statutes 1957, Section 292.04.*

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

Section 1. Minnesota Statutes 1957, Section 292.04, is amended to read:

**292.04 Exemptions.** The following transfers by gift shall be exempt from and excluded in computing the tax imposed by this chapter:

(1) Gifts to or for the use of the United States of America or any state or any political subdivision thereof for exclusively public purposes;

(2) Gifts to or for the use of any fund, foundation, trust, association, organization or corporation operated within this state for religious, charitable, scientific, literary, or educational purposes exclusively, including the promotion of the arts, or the conduct of a public cemetery, if no part thereof inures to the profit of any private shareholder or individual. Gifts to or for the use of any corporation, fund, foundation, trust, or association operated for religious, charitable, scientific, literary, or educational purposes, including the promotion of the arts, or the conduct of a public cemetery, no part of which inures to the profit of any private shareholders or individual, shall be exempt, if at the date of the gift, the laws of the state under the laws of which the donee is organized or existing either (1) do not impose a gift tax in respect of property transferred to a similar corporation, fund, foundation, trust, or association, organized or existing under the laws of this state, or (1) contain a reciprocal provision under which gifts to a similar corporation, fund, foundation, trust, or association organized or existing under the laws of another state are exempt from gift taxes if such other state allows a similar exemption to a similar corporation, fund, foundation, trust, or association, organized or existing under the laws of such state.

(3) Gifts to a fraternal society, order, or association

operating under the lodge system, but only if such gifts are to be used exclusively for the purposes designated in clause (2) ;

(4) Gifts to or for use of posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units or societies are organized within the state of Minnesota and if such gifts are to be used exclusively for the purposes designated in clause (2) ;

(5) All property transferred, money, service, or other thing of value, paid, furnished, or delivered by any person, corporation, organization, or association to his or its employees, or to any organization of his or its employees, directly or indirectly, or to any person, firm, or corporation for them or it, including payments to cover insurance, sickness, and death benefits, pensions, relief activities, or to any other employees benefit fund of any kind, and medical service to such employees and their families ;

(6) The first \$3,000 in value of gifts (other than of future interests in property) made to any person by the donor during any calendar year. *No part of a gift to a minor donee which complies with the provisions of the Minnesota Uniform Gifts to Minors Act, Minnesota Statutes, Chapter 527, shall be considered a gift of future interest in property for purposes of this clause.*

Sec. 2. *The provisions of this act shall be applicable to gifts made on or after March 20, 1957.*

Approved April 24, 1959.

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CHAPTER 430—H. F. No. 1265

[Not Coded]

*An act pertaining to the City of Saint Paul, relating to the regulation and control of the parking of motor vehicles on parking facilities owned and operated by the City of Saint Paul; and providing penalties for the violation thereof.*

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

Section 1. **St. Paul, parking facilities.** No motor vehicle, either privately or publicly owned, may be parked in any parking lot or facility owned or operated by the City of