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