

CHAPTER 463—S. F. No. 465

[Coded]

An act relating to taxes on and measured by net income; providing for certain exemptions from gross income; amending Minnesota Statutes 1957, Section 290.08, as amended by Extra Session Laws 1959, Chapter 70, Article 3, Section 6, by adding a subdivision thereto.

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

Section 1. Minnesota Statutes 1957, Section 290.08, as amended by Extra Session Laws 1959, Chapter 70, Article 3, Section 6, is amended by adding a new subdivision to read:

[Subd. 21.] Highway patrol subsistence allowed. *Gross income does not include statutory subsistence allowance paid pursuant to the provisions of Minnesota Statutes 1957, Section 161.03, Subdivision 23, as amended by Laws 1959, Chapter 419, and acts amendatory thereto. If any individual receives a subsistence allowance to which this subdivision applies, no deduction shall be allowed under any other provision of Minnesota Statutes 1957, Chapter 290, and acts amendatory thereto, for expenses in respect of which he has received such allowance, except to the extent that such expenses exceed the amount excludable under this subdivision and the excess is otherwise allowable as a deduction under Minnesota Statutes 1957, Chapter 290, and acts amendatory thereto.*

Approved April 20, 1961.

CHAPTER 464—S. F. No. 484

[Not Coded]

An act relating to the city of South St. Paul, providing for salaries of the mayor and city councilmen; and providing for approval by the voter.

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

Section 1. **South St. Paul, city of; officers' salaries.** The salary of the mayor of the city of South St. Paul shall be \$2,400 per annum; the salary of each member of the city council of the city of South St. Paul shall be \$1,200 per annum.

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