

(p) The gross receipts from the sale of tangible personal property to, and the storage, use or other consumption of such property by, any corporation, society, association, foundation, or institution organized and operated exclusively for charitable, religious or educational purposes, or any senior citizen group organized and operated exclusively for pleasure, recreation and other nonprofit purposes, no part of the net earnings of which inures to the benefit of any private shareholders;

(q) The gross receipts from the sale of caskets and burial vaults;

(r) The gross receipts from the sale of cigarettes.

(s) The gross receipts from the sale of an automobile or other conveyance if the purchaser is assisted by a grant from the United States in accordance with 38 United States Code, Section 1901, as amended.

(t) The gross receipts from the sale to the licensed aircraft dealer of an aircraft for which a commercial use permit has been issued pursuant to section 360.654, if the aircraft is resold while the permit is in effect.

(u) The gross receipts from the sale of building materials to be used in the construction or remodeling of a residence when the construction or remodeling is financed in whole or in part by the United States in accordance with 38 United States Code, Sections 801 to 805, as amended. This exemption shall not be effective at time of sale of the materials to contractors, subcontractors, builders or owners, but shall be applicable only upon a claim for refund to the commissioner of taxation filed by recipients of the benefits provided in Title 38 United States Code, Chapter 21, as amended. The commissioner shall provide by regulation for the refund of taxes paid on sales exempt in accordance with this paragraph.

Sec. 2. This act is effective the day following its final enactment.

Approved March 15, 1974.

CHAPTER 156—S.F.No.1174

An act relating to corrections; study and diagnosis of children and youth committed to the commissioner of corrections; amending Minnesota Statutes 1971, Sections 242.385, Subdivision 1; 260.151, Subdivision 1; and 260.175; repealing Minnesota Statutes 1971, Sections 242.385, Subdivision 2; and 242.386.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

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

Section. 1. Minnesota Statutes 1971, Section 242.385, Subdivision 1, is amended to read:

242.385 CORRECTIONS; METROPOLITAN TRAINING CENTER. Subdivision 1. There is hereby established the ~~Youth Conservation Commission Reception and Diagnostic Center~~, to be located within ~~twenty-five (25) miles of the Minneapolis campus of the University of Minnesota~~ Minnesota metropolitan training center, at Lino Lakes, Minnesota, to which ~~shall~~ may be delivered for ~~diagnostic services~~ all training and treatment children and youth committed to the ~~youth conservation commission~~ commissioner of corrections by the ~~district and juvenile courts of this state~~; ~~or placed therein as provided in sections 260.151 and 260.175 who, in the opinion of the commissioner, may benefit from the programs available thereat~~. ~~When circumstances so warrant the commissioner of corrections shall provide and set aside suitable space at any institution under the control of the commissioner to be used by the commission as an annex to such reception and diagnostic center. The commission may also utilize the facilities of the center for those persons committed to its care who are found to be in need of intensive specialized care. The general control and management of the reception and diagnostic training and treatment center shall be under the commissioner of corrections.~~

Sec. 2. Minnesota Statutes 1971, Section 260.151, Subdivision 1, is amended to read:

260.151 INVESTIGATION; PHYSICAL AND MENTAL EXAMINATION. Subdivision 1. Upon request of the court the county welfare board or probation officer shall investigate the personal and family history and environment of any minor coming within the jurisdiction of the court under section 260.111 and shall report its findings to the court. The court may order any minor coming within its jurisdiction to be examined by a duly qualified physician, psychiatrist, or psychologist appointed by the court, or, with the consent of the commissioner of corrections and agreement of the county to pay the costs thereof, the court may, by order, place such minor in the ~~youth conservation commission reception and diagnostic center for diagnosis and evaluation~~ an institution maintained by the commissioner for the detention, diagnosis, custody and treatment of persons adjudicated to be delinquent, in order that the condition of the minor be given due consideration in the disposition of the case. Adoption investigations shall be conducted in accordance with the laws relating to adoptions. Any funds received under the provisions of this subdivision are hereby appropriated annually to the commissioner of corrections to furnish diagnostic services for wards of the commission.

Sec. 3. Minnesota Statutes 1971, Section 260.175, is amended to read:

260.175 PLACE OF DETENTION. A child may be detained as provided in section 260.171, subdivision 2, in one of the following places:

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

(a) A detention home; or

(b) A licensed facility for foster care, in accordance with the laws relating to facilities for foster care; or

(c) A suitable place designated by the court if the place is not required to be licensed as a facility for foster care or if no licensed facility for foster care is available; or

(d) ~~The youth conservation commission reception and diagnostic center—An institution maintained by the commissioner for the detention, diagnosis, custody and treatment of persons adjudicated to be delinquent~~, provided the commissioner of corrections has first consented thereto and the county has agreed to pay the costs of such detention; or

(e) A room entirely separate from adults in a jail, lockup, police station, or other facility for the detention of adults. A child may be detained in such a facility only if he is alleged to be delinquent or to have violated the terms of his probation, parole, or other field supervision and if the child's habits, conduct, or condition constitute a menace to himself to the extent that he cannot be released or cannot be detained in a place described in clauses (a), (b), (c), or (d).

Sec. 4. Minnesota Statutes 1971, Sections 242.385, Subdivision 2, and 242.386, are repealed.

Sec. 5. This bill is effective the day following its final enactment.

Approved March 15, 1974.

CHAPTER 157—S.F.No.1269
[Coded in Part]

An act relating to employees' benefits; providing an exemption for the sale of securities to an employee stock ownership trust and tax exemptions and deductions for contributions to an employee stock ownership trust; amending Minnesota Statutes, 1973 Supplement, Section 290.01, by adding a subdivision; Minnesota Statutes 1971, Sections 290.21, Subdivision 3; 290.26, by adding a subdivision; Minnesota Statutes, 1973 Supplement, Sections 291.05; and 292.04.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **EMPLOYEE STOCK OWNERSHIP TRUST; LEGISLATIVE INTENT.** It is the intention of the legislature in defining and allowing for employee stock ownership trusts that the participation in the ownership of industrial, agribusiness, and other commercial businesses by the employees of the enterprises through the use of em-

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