

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

Section 1. [106.383] ASSESSMENT FOR VACATED TOWN ROADS.

When a town is assessed for benefits to a town road in any ditch proceeding under this chapter and the town road is subsequently vacated by the town board under section 164.07, the town board may petition the county board or joint county ditch authority to cancel the assessment. The county board or joint county ditch authority may cancel the assessment if it finds that the town road for which benefits are assessed has been vacated under section 164.07.

Approved May 20, 1983

CHAPTER 212 — H.F.No. 1111

An act relating to local government; regulating town levies in Crow Wing county; repealing Laws 1941, chapter 451.

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

Section 1. REPEALER.

Laws 1941, chapter 451 is repealed.

Sec. 2. EFFECTIVE DATE.

Pursuant to Minnesota Statutes, section 645.023, subdivision 1, clause (b), section 1 is effective without local approval for taxes levied in 1983 and thereafter payable in 1984 and thereafter.

Approved May 20, 1983

CHAPTER 213 — H.F.No. 1171

An act relating to taxation; clarifying the income tax treatment of certain debt obligations of state and local governments; amending Minnesota Statutes 1982, sections 80A.09, subdivision 1; 115A.69, subdivision 6; 116A.25; 116J.89, subdivision 6; 136.32; 136A.179; 136A.39; 193.146, subdivision 4; 272.02, subdivision 1; 362A.07; 447.35; 447.49; 458.193, subdivision 6; 458A.05, subdivision 6; 458A.09; 462.191, subdivision 3; 462.551; 462A.19, subdivision 1; 472.09, subdivision 4; 473.436, subdivision 6; 473.448; 473.545; and 473.666; repealing Minnesota Statutes 1982, sections 116J.89, subdivision 7; 462A.19, subdivision 2; and 474.12.

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