

**2675.2140 LEASEHOLD INVESTMENT AMORTIZATION.**

Leasehold investments shall be amortized as required by generally accepted accounting principles. Leasehold investments receiving prior approval pursuant to Minnesota Statutes, section 47.10, subdivision 3, are subject to further prior approval of renegotiated and amended terms. If there is an optional clause in such lease for an additional period to be covered thereby, this shall serve to extend the amortization period to such extent.

**Statutory Authority:** *MS s 46.01*

**History:** *9 SR 1689*

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