

**290.26 EXEMPTION FOR INDIVIDUAL RETIREMENT ACCOUNT.**

Subdivision 1. [Repealed, 1982 c 523 art 1 s 72]

Subd. 2. [Repealed, 1987 c 268 art 1 s 127]

Subd. 2a. [Repealed, 1983 c 15 s 33]

Subd. 3. [Repealed, 1982 c 523 art 1 s 72]

Subd. 4. [Repealed, 1981 c 178 s 119]

Subd. 5. [Repealed, 1982 c 523 art 1 s 72]

Subd. 6. **Individual retirement account; exemption.** Any individual retirement account that is exempt from taxation under the provisions of section 408 of the Internal Revenue Code shall also be exempt from taxation under the provisions of this chapter.

Subd. 7. [Repealed, 1981 c 178 s 119]

**History:** (2394-28d) 1939 c 446 s 10; 1945 c 604 s 18; 1957 c 766 s 1; 1971 c 769 s 2; 1973 c 582 s 3; 1973 c 711 s 3; 1974 c 157 s 4; 1975 c 349 s 27; 1976 c 2 s 108; 1977 c 376 s 7,13; 1980 c 607 art 1 s 22,32; 1981 c 60 s 17,27; 1981 c 178 s 73-75; 1982 c 523 art 40 s 14; 1983 c 15 s 19; 1983 c 207 s 19,43; 1983 c 342 art 1 s 43; 1984 c 514 art 1 s 8; 1Sp1985 c 14 art 21 s 34,49; 1Sp1986 c 1 art 1 s 9; 1987 c 268 art 1 s 126; 1988 c 719 art 3 s 12; 1989 c 28 s 25; 1990 c 604 art 2 s 16; 1991 c 291 art 6 s 46; 1992 c 511 art 6 s 19; 1993 c 375 art 8 s 14; 1994 c 587 art 1 s 24