

4-2-76
7-11-76
7-11-76
7-11-76

See 3.0 Part 2

Former legislator sues IRS on per diem grant

A former Minnesota state senator has filed suit against the Internal Revenue Service to force it to allow the whole per-diem allowance to legislators as a tax deduction.

Kenneth Wolfe, senator from St. Louis Park from 1969 to 1973, said in his suit, filed in U.S. District Court in Minneapolis that he received \$3,360 in per diem expense allowance in 1969; and \$4,725 in 1971. (The Minnesota Legislature then met only in odd years.)

In addition to their salaries, members of the Minnesota Legislature receive per-diem allowances for expenses.

The IRS disallowed \$2,233.77 of Wolfe's 1969 allowance, and \$3,835.33 of the 1971 allowance. It assessed him and his wife \$584.76 in extra taxes for 1969, \$1,072.04 for 1971.

They paid the amounts, but claim in their suits that they were unlawfully assessed.