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FIRST SPECIAL SESSION-1981

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OF HOUSE BILLS

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1	Anderson, I.; Sieben, H.; Eken A bill for an act relating to the operation and financing of state and local government; providing for indexing of individual income tax brackets, credits and the standard deduction; extending the provision restricting deduction of costs incurred in connection with substandard housing; adjusting the state school agricultural credit; exempting certain airport property and leased park property from taxation; providing for the valuation of agricultural land; providing for the valuation of archery and firearms ranges and of property subject to a conservation restriction or easement; indexing the homestead brackets; providing homestead treatment for certain leased property; extending 3cc treatment to homesteads of persons receiving local government disability pensions; reducing the assessment ratios applied to apartments and commercial-industrial property; correcting the transmission line credit formula; requiring notice of possibility of forfeiture or default on tax-forfeited lands and providing a transitional provision; increasing the current targeting provision maximum; extending targeting for future years; requiring reports on agricultural land valuations; authorizing the city of Austin and the city of Brainerd to hold land for future development; increasing the rate of interest payable on delinquent taxes; limiting property tax refund payments to certain claimants; limiting certain appropriations; eliminating payment of estate tax proceeds to	4444	4447	4447	4448	4449	4465	4472	4470	1 1981

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	counties; changing the definition of a "sale"; imposing a temporary increase in the sales tax; exempting sales of farm machinery from the increase; excluding certain foods from the sales tax exemption; exempting gross receipts from the sale of certain feminine hygiene products from the sales tax; providing an accelerated payment of June sales and use tax liability for certain vendors; clarifying the date of sale of tickets and admissions for purposes of the sales and use tax; providing a municipal option to participate in the shade tree disease program; limiting certain property tax credits; providing a system for the limitation of levies by local governments; authorizing certain levies outside the limits for counties to fund legal assistance programs and seaway port authorities and to finance Goodhue county fairs; providing a formula for the distribution of local government aids; delaying implementation of the coefficient of dispersion penalty; authorizing the refunding of certain special assessments collected by the city of South St. Paul and the levying of a tax to finance the city's sewer separation project; authorizing the city of Inver Grove Heights to issue certain permits; requiring filing of reports by assessors; specifying parties to be served with notice of appeal; restricting native prairie designation; establishing dates for filing statements regarding tax-exempt property; setting certain fees; altering the attached machinery aid computation; clarifying the assessment of certain property of cooperative associations; allowing use of estimates of certain levy information; establishing interest rates on delinquent taxes; clarifying terminology; removing requirements of publishers' bonds; modifying property tax refunds payable to part-year homeowners; increasing abatement authority of county boards; requiring local assessment of airport property; providing for a subtraction from gross income for individual housing accounts in lieu of the deduc-								

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	tion; modifying procedural requirements for individual housing accounts; requiring notice of state bond sales; validating rules of the state board of assessors; providing for accrediting of certain assessors; eliminating unnecessary language concerning a property tax exemption for cheese; clarifying an occupation tax credit; providing for distribution of proceeds of the taconite production tax; providing for certain credits; defining "gravel"; delaying the date for filing of gravel tax returns; providing for the registration of wine brand labels; authorizing use of industrial revenue bonds to finance projects located in the cities of New Brighton and Shoreview; preventing the extension of taxing regulations and taxation to wrestling; continuing certain functions of the tax study commission; appropriating funds; amending Minnesota Statutes 1980, Sections 16A.66, by adding a subdivision; 18.023, by adding a subdivision; 48.159, Subdivision 2; 50.157, Subdivision 2; 51A.21, Subdivision 16a; 52.136; 124.213; 270.11, Subdivision 2; 270.47; 270.75; 271.10, Subdivision 2; 272.01, Subdivision 2; 272.02, Subdivision 1; 272.025, Subdivision 3; 272.46; 272.47; 273.11, Subdivision 1 and by adding a subdivision; 273.112, Subdivision 3; 273.115, Subdivisions 1, 2, and 3; 273.116, Subdivisions 1 and 2; 273.13, Subdivisions 6, 7, 9, 19 and by adding subdivisions; 273.138, Subdivision 2; 273.19, Subdivision 1 and by adding a subdivision; 273.40; 273.42, Subdivision 2; 275.075; 275.08; 275.50, Subdivisions 2 and 5; 275.51, Subdivisions 1, 4 and by adding a subdivision; 276.01; 277.15; 279.02; 279.03; 279.14; 279.37, Subdivision 6; 281.23, Subdivision 5; 290.01, Subdivision 20; 290.06, Subdivisions 2d and 3g; 290.08, by adding a subdivision; 290.09, Subdivision 15; 290.17, Subdivision 2; 290.18, by adding a subdivision; 290A.03, Subdivisions 8 and 13; 290A.04, Subdivision 2c and by adding a subdivision; 297A.01, Subdivision 3 and by adding a subdivision; 297A.02; 297A.03, Subdivision 2; 297A.14; 297A.24; 297A.25, Subdivision 1; 297B.08; 297B.09;								

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	298.031, Subdivisions 2 and 3; 298.225; 298.24, Subdivision 3; 298.28, Subdivisions 1 and 2; 298.75, Subdivisions 1, 2 and 3; 298.76; 340.621; 360.035; 375.167, Subdivision 1; 375.192, Subdivision 2; 422A.101, Subdivision 3; 458.14; 473.626; 477A.03; and 477A.04, Subdivision 2; Laws 1975, Chapter 226, Section 4, as amended; Laws 1980, Chapter 607, Article V, Section 5; and Laws 1981, Chapters 356, Section 377; and 357, Section 5, Subdivision 6; proposing new law coded in Minnesota Statutes, Chapters 38; 273; and 477A; repealing Minnesota Statutes 1980, Sections 273.135, Subdivision 4; 275.51, Subdivision 3d; 275.52; 275.53; 275.551; 275.552; 275.59; 279.11; 290.09, Subdivision 30; 291.33; 477A.01; and Laws 1981, Chapter 357, Sections 78, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98 and 99.									
2	Sieben, M.; Novak A bill for an act relating to state government; supplementing appropriations for the expenses of state government with certain conditions; increasing foundation aid, transportation aid, and special education aid to school districts; increasing aid for scholarships and private college contracts; increasing medical assistance for nursing home residents and others; expanding the definition of claimant agencies for purposes of the revenue recapture act to include counties and state district courts; conforming income tax deductions for medical expenses to federal law; amending Minnesota Statutes 1980, Section 124.223, as amended; 124.225, Subdivision 6, as amended; 124.32, Subdivisions 1 and 1a, as amended; 256B.02, Subdivision 3, as amended; 256B.03, as amended; 256B.06, Subdivision 1, as amended; 256B.08; 270A.02; 270A.03, Subdivisions 2 and 5; 290.067, Subdivision 2; and 290.09, Subdivision 10; amending Laws 1981, Chapter 358, Article I, Section 21, Subdivision 1; Article I, Section 45; Article II, Section 15, Subdivision 2; and Chapter 360, Article II, Section 2.	4446	4447	4447	4452	4452	4467	4472	4472	2 1981

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3	Schreiber A bill for an act relating to the financing of state and local government; rescheduling certain payment dates; providing for deduction of federal income tax on the accrual basis; requiring declaration and estimated payment of gross earnings taxes by telephone and telegraph companies; amending Minnesota Statutes 1980, Sections 273.13, Subdivision 15a; 273.186, Subdivision 3; 290.10; 290.18, Subdivision 2; 290.37, Subdivision 3; 290A.07, Subdivisions 2, 3 and by adding a subdivision; 477A.13; proposing new law coded in Chapters 295, and 477A.	4446	4447	4447	4453	4454	4463	4473	4472	3 1981
4	Nelsen, B. A bill for an act relating to the financing of state government; clarifying fee adjustments and minimum deposits with the state treasurer; facilitating the general fund's receipt of amounts from canceled warrants; modifying provisions relative to the state's issuance of certificates of indebtedness; appropriating money for the payment of certificates, interest thereon and other expenses; authorizing a state property tax under certain conditions; amending Minnesota Statutes 1980, Sections 16A.128, as amended, and 16A.275; proposing new law coded in Minnesota Statutes, Chapter 16A; repealing Minnesota Statutes 1980, Sections 16A.67; 268.15, Subdivision 4; 352.04, Subdivision 10; 352B.061; and 354.61.	4447	4447	4447 4467	4463	4463 4467				

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1	Hanson A bill for an act relating to legislative enactments; correcting erroneous, ambiguous, omitted and obsolete references and text; eliminating redundant, conflicting and superseded provisions; reenacting certain laws; correcting miscellaneous oversights, inconsistencies, ambiguities, unintended results and errors of a noncontroversial nature in the 1981 Regular Session; extending the availability of a certain appropriation; authorizing changing of certain precinct boundaries; abolishing the office of court referee and court commissioner; providing for the continuance of certain referee and court commissioner positions; defining "city" for the purpose of participation in municipal power agencies; extending the powers of a city to make loans under a municipal housing program; extending the availability of a certain appropriation; amending Minnesota Statutes 1980, Sections 10.30; 12.03, Subdivision 9; 12.25, Subdivision 1; 15.0412, Subdivision 4d; 15.0413, Subdivision 3, as amended; 15.062, Subdivision 3, as amended; 15.1611, Subdivisions 1 and 2; 15.1621, Subdivision 2; 15.163, Subdivision 6; 15.166, Subdivisions 1, 2 and 4; 15.1671; 15.50, Subdivision 1; 15.61, Subdivision 2; 15A.081, Subdivision 1, as amended; 16.172; 16.822, Subdivisions 3 and 6; 17.72; 17B.23; 27.01, Subdivision 1; 31.53; 32A.04, Subdivision 1; 35.067; 40.05, Subdivision 4; 40.071; 43.12, Subdivision 19; 43.126, Subdivisions 1 and 2; 43.24, Subdivision 2; 43.223, Subdivision 3; 47.203; 48.63; 48.88, Subdivision 2; 50.14, Subdivision 5, as reenacted; 55.15; 56.19, Subdivision 1, as amended; 60A.11, Subdivision 7; 60A.23, Subdivision 8; 62A.152, Subdivision 2; 62D.22, Subdivision 6; 62D.-	4457	4457	4459	4459	4460	4473	4 1981

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GOVERNMENTAL OPERATIONS				
Revenue shift bill; rescheduling of payment dates authorized for the financing of state and local government.	Schreiber	3		³ 1981
Short term borrowing authority increased to five percent of the budget.	Nelsen, B.	4		
TAXATION				
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Budget deficit permitted in the first year of a biennium.	Ashbach, Johnson	2		5 1981
PUBLICATIONS				
Revisor's bill; correcting erroneous, ambigu- ous, omitted and obsolete statutes.	Hanson	1		4 1981

1. The first part of the paper is devoted to a general discussion of the problem of the existence of a solution of the system of equations (1) and (2) for arbitrary values of the parameters α and β . It is shown that the system has a solution for arbitrary values of the parameters α and β if and only if the condition $\alpha + \beta = 1$ is satisfied. This condition is also necessary for the existence of a solution of the system of equations (1) and (2) for arbitrary values of the parameters α and β .
2. In the second part of the paper the problem of the existence of a solution of the system of equations (1) and (2) for arbitrary values of the parameters α and β is solved. It is shown that the system has a solution for arbitrary values of the parameters α and β if and only if the condition $\alpha + \beta = 1$ is satisfied. This condition is also necessary for the existence of a solution of the system of equations (1) and (2) for arbitrary values of the parameters α and β .

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SIEBEN, H.

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SIEBEN, M.

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NOTE: An (*) after House File number indicates chief authorship.

**MOTIONS,
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**MOTIONS, RESOLUTIONS,
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