5. The enumeration of "restricted items" is extensive, but hardly exhaustive. It is impossible to tell whether items have been unfairly omitted or included.

One seemingly absurd example of this is the fact that one may sell beer, peanuts, and popcorn on Sunday, while pretzels, corn chips, and potato chips apparently fall outside the pale of respectability. How many other such inconsistencies would be discovered if this bill were ever to become law?

In view of the considerations expressed here, I am compelled to refuse my assent to its adoption.

Sincerely yours,

KARL F. ROLVAAG, Governor

Mr. Chilgren moved that H. F. No. 787, together with the veto message from the Governor, be laid on the table. The motion prevailed.

## STATE OF MINNESOTA EXECUTIVE OFFICE Saint Paul 1

May 3, 1963

The Honorable Lloyd L. Duxbury Speaker of the House State Capitol St. Paul, Minnesota

## Dear Sir:

I am returning herewith H. F. No. 408, a bill for an act relating to taxes on and measured by net income—commonly known as the reciprocity bill.

I have always advocated that a careful balance be maintained between expenditure and revenue. Careful examination of legislation presently pending before you indicates this balance will be strained. The revenue implications of this measure are severe. Reliable estimates indicate a loss to education in the Minnesota Income Tax School Fund of a minimum of two and one-half million dollars for the biennium.

In order to maintain fiscal stability I cannot in good conscience sanction the substantial loss of revenue which would result from the enactment of H. F. No. 408.

The philosophy that income is taxed in the state in which it is earned is an old and well established tax practice in this nation.

Presently, Minnesota and neighboring income tax states grant tax credits to their residents for income taxes paid in other states. Therefore, no individual is subject to double taxation.

In addition to job opportunities, Minnesota also grants many other benefits and services to the non-resident worker. Among these are protection to their persons and their property where employed. It is equitable and fair that they contribute to the cost of government in exchange for the benefits received.

In view of the considerations expressed here, I am compelled to refuse my assent to its adoption.

Sincerely yours,

KARL F. ROLVAAG, Governor

Mr. Wozniak moved that H. F. No. 408, together with the veto message from the Governor, be laid on the table. The motion prevailed.

## SPECIAL ORDERS

H. F. No. 921, A bill for an act relating to the constitution of the state of Minnesota; providing for amendment to eliminate obsolete provisions; amending Article IV, Section 2; Article IV, Section 7; Article IV, Section 23; Article VII, Section 9; and repealing Article IV, Section 26; and Article VII, Section 8.

Was read for the third time and placed upon its final passage.

The question being taken on the passage of the bill and the roll being called, there were yeas 123, and nays 0, as follows:

Those who voted in the affirmative were:

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Adams, J.L.	Enebo	Halsted	Mahowald	Schumann, A.
Adams,S.	$\operatorname{Erdahl}$	Hartle	Mann	Schumann, M.C.
Albertson	Esau	$\mathbf{Head}$	McGowan	Schwarzkopf
Anderson, H.J.		Hegstrom	McKenzie	Scott
Anderson, H.R.	Falkenhagen	Henning	McMillan	Sillers
Anderson,T.	Farmer	Hinman	Morlock	Skaar
Ashbach	Fena	House	Mueller	Skeate
Bang	Fischer, W.C.	Iverson	Munger	Slater
Bassett	Fisher,D.W.	Jacobsen	Nelson	Stone
Battles	Fitzsimons	Johnson, A.M.	Nordin	Tomczyk
Becklin	Flakne	Johnson, C.A.	O'Brien	Torgerson
$\operatorname{Berke}$	France	Johnson,H.	O'Dea	Volstad
Blomquist	Frenzel	Johnson, R.W.	Overgaard	Voxland
Burchett	Frick	Johnson, V.L.	Pederson	Wanvick
Carlson	$\operatorname{Fudro}$	Jopp	Podgorski	Warnke
Chilgren	Fugina	Jude	Prifrel	Wee
Christensen	Fuller	Jungclaus	Rasmussen	White
Clark	Gearty	Kinzer	Renner	Wingard
Cummings	Gerling	Kirchner	Richie	Wold
Daley	Gimpl	Klaus	Rose	Wozniak
$\operatorname{DeGroat}$	Grant	Kucera	Rutter	Wright
Dirlam	Graw	LaBrosse	Sabo	Yngve
DuBois	Grussing	Latz	Sathre	Mr. Speaker
Dunn	Gustafson, E.B. Lee		Schafer	
Edhlund	Gustafson, W.F.Long		Schulz	

So the bill was passed and its title agreed to.