

## CHAPTER 367—S. F. No. 1352

[Coded in-Part]

*An act relating to taxation levied on income; amending Minnesota Statutes 1957, Section 290.48, 290.37, Subdivision 1, and 290.39.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1957, Section 290.37, Subdivision 1, is amended to read:

290.37 Subdivision 1. **In general.** The following persons shall make a return for each taxable year, or fractional part thereof where permitted or required by law:

(a) A single individual with respect to his own taxable net income if that exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income exceeds \$1,000.

(b) A married individual if his own taxable net income or the combined taxable net income of himself and his spouse exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income or the combined gross income of himself and his spouse exceeds \$2,000.

(c) The executor or administrator of the estate of a decedent with respect to the taxable net income of such decedent for that part of the taxable year during which he was alive if such taxable net income exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if such decedent's gross income for the aforesaid period exceeds \$1,000.

(d) The executor or administrator of the estate of a decedent with respect to the taxable net income of such estate if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if such estate's gross income exceeds \$1,000.

(e) The trustee or other fiduciary of property held in trust with respect to the taxable net income of such trust if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if the gross income of such trust exceeds \$1,000, if in either case such trust belongs to the class of taxable persons.

(f) The guardian of an infant or other incompetent person with respect to such infant's or other person's taxable

net income if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if the gross income of such infant or other incompetent person exceeds \$1,000.

(g) Every corporation with respect to its taxable net income if in excess of \$500, or if its gross income exceeds \$5,000. The return in this case shall be signed by the president, vice-president, or other principal officer, and by the treasurer or assistant treasurer.

(h) The receivers, trustees in bankruptcy, or assignees operating the business or property of a taxpayer with respect to the taxable net income of such taxpayer if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed (or, if the taxpayer is a corporation, if the taxable net income exceeds \$500), or if such taxpayer's gross income exceeds \$5,000.

*Such return shall (a) be verified or contain a written declaration that it is made under the penalties of criminal liability for wilfully making a false return, and (b) shall contain a confession of judgment for the amount of the tax shown due thereon to the extent not timely paid.*

Sec. 2 Minnesota Statutes 1957, Section 290.39, is amended to read:

**290.39 Return; form and filing.** Every return shall specifically set forth the items of gross income, deductions, credits against net income, and any other data necessary for computing the amount of any item required for determining the amount of the tax. The return shall be in such form as the commissioner of taxation may prescribe. The filing of a return required under this section shall be deemed an assessment subject to revision of the tax shown due on the basis of such return.

Sec. 3. Minnesota Statutes 1957, Section 290.48, Subdivision 1, is amended to read:

**290.48 Subdivision 1. Legal action.** If a tax imposed by this chapter, including penalties therein, or any portion of such tax, is not paid within 30 days after it is required to be paid thereunder, the commissioner shall, unless he proceeds under *one of the other subdivisions of this section*, bring against the person liable for payment thereof an action at law, in the name of the state, for the recovery of the tax and interest and penalties due in respect thereof under this chapter. Such action shall be brought in the district court of the

judicial district in which lies the county of the residence or principal place of business within this state of the taxpayer, or, in the case of an estate or trust, of the place of its principal administration, and for this purpose the place named as such in the return, if any, made by the taxpayer shall be conclusive against the taxpayer in this matter. If no such place is named in the return such action may be commenced in Ramsey county. Such action shall be commenced by filing with the clerk of such court a statement showing the name and address of the taxpayer, if known, an itemized summary of the taxable net income on the basis of which the tax has been computed, the tax due and unpaid thereon and the interest and penalties due with respect thereto under the provisions of this chapter, and shall contain a prayer that the court adjudge the taxpayer to be indebted on account of such taxes, interest, and penalties in the amount thereof specified in the statement; a copy of such statement shall be furnished to the clerk therewith. The clerk shall mail a copy of the statement by registered mail to the taxpayer at the address given in the return, if any; and, if no such address is given, then at his last known address, within five days after the same is filed, except that, if the taxpayer's address is not known, notice to him shall be made by posting copy of the statement for ten days in the place in the court-house where public notices are regularly posted. The taxpayer shall, if he desires to litigate the claim, or any part thereof, file a verified answer with the clerk setting forth his objections to the claim, or any part thereof; the answer shall be filed on or before the lapse of the twentieth day after the date of mailing the statement; or, if notice has been given by posting, on or before the twentieth day after the expiration of the period during which the notice was required to be posted. If no answer is filed within the specified time, the clerk, upon the filing of an affidavit of default, shall enter judgment for the state in the amount prayed for, plus costs of \$10. If an answer be filed, the issues raised shall stand for trial as soon as possible after the filing of the answer, and the court shall determine the issues and direct judgment accordingly; and, if the taxes, interest, or penalties are sustained to any extent over the amount rendered by the taxpayer, shall assess \$10 costs against the taxpayer. The court shall disregard all technicalities and matters of form not affecting the substantial merits. The commissioner may call upon the county attorney or the attorney general to conduct such proceedings on behalf of the state. Execution shall be issued upon the judgment at the request of the commissioner, and such execution shall, in all other respects, be governed by the laws applicable to executions issued on judg-

ments. Only the homestead and household goods of the judgment debtor shall be exempt from seizure and sale upon such execution.

Sec. 4. Minnesota Statutes 1957, Section 290.48, is amended by adding a new subdivision:

[Subd. 9.] **Confession of judgment.** *The commissioner may, within three and one-half years after the return is filed, notwithstanding Section 541.09, enter judgment on any confession of judgment after ten days notice served upon the taxpayer by mail at the address shown in his return. Such judgment shall be entered by the clerk of court of any county upon the filing of a photocopy or similar reproduction of that part of the return containing the confession of judgment along with a statement of the commissioner or his agent that the tax has not been paid.*

Sec. 5 Minnesota Statutes 1957, Section 290.48, Subdivision 6, is amended to read:

290.48 Subd. 6. **Appeals.** Either party to an action or a judgment for the recovery of any taxes, interest, or penalties under subdivision 1 or subdivision 5 may remove the judgment to the supreme court by appeal, as provided for appeals in civil cases.

Approved April 24, 1959.

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## CHAPTER 368—S. F. No. 1609

[Coded In Part]

*An act relating to special laws affecting local government units; amending Minnesota Statutes 1957, Sections 482.07 and 645.02.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. [645.021] **Special laws; local approval, certificates.** [Subdivision 1.] *The chief clerical officer of a local government unit shall, as soon as the unit has approved a special law, file with the secretary of state a certificate stating the essential facts necessary to valid approval, including a copy of the resolution of approval or, if submitted to the voters, the number of votes cast for and against approval at the election. The form of the certificate shall be prescribed by the attorney general and copies shall be furnished by the secretary of state. If a local government unit fails to*