

torney general, all or any part of that part of the Sleepy Eye Lake State Park, established by Laws 1921, Chapter 503, which lies in Government Lots 2, 3 and 4, Section 29, Township 110 North, Range 22 West, Brown County, Minnesota.

Sec. 2. Any moneys received by the state from the sale of land pursuant to this act shall be deposited in the state park finance fund and may be expended in accordance with the law relating to said fund.

Approved March 6, 1959.

CHAPTER 72—H. F. No. 284

An act relating to taxes on and measured by net income, amending Minnesota Statutes 1957, Section 290.42.

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

Section 1. Minnesota Statutes 1957, Section 290.42, is hereby amended to read:

[290.42] **Filing returns, date.** The returns required to be made under sections 290.37 to 290.39 and 290.41, other than those under section 290.41, subdivisions 3 and 4, which shall be made within 30 days after demand therefor by the commissioner, shall be filed at the following times:

(1) Returns made on the basis of the calendar year shall be filed on the fifteenth day of April, following the close of the calendar year, except that returns of corporations shall be filed on the fifteenth day of March following the close of the calendar year;

(2) Returns made on the basis of the fiscal year shall be filed on the fifteenth day of the fourth month following the close of such fiscal year, except that returns of corporations shall be filed on the fifteenth day of the third month following the close of the fiscal year;

(3) Returns made for a fractional part of a year as an incident to a change from one taxable year to another shall be filed on the fifteenth day of the fourth month following the close of the period for which made, except that such returns of corporations shall be filed on the fifteenth day of the third month following the close of the period for which made;

(4) Other returns for a fractional part of a year shall be filed on the fifteenth day of the fourth month following the