

notice, and such records shall be preserved by the commissioner.

Approved April 20, 1961.

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CHAPTER 510—S. F. No. 1294

*Relating to excise taxes on gasoline and gasoline substitutes; amending Minnesota Statutes 1957, Section 296.04, Subdivision 3.*

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

Section 1. Minnesota Statutes 1957, Section 296.04, Subdivision 3, is amended to read:

Subd. 3. **Storage tanks.** The general surroundings and conditions at all places where petroleum products are processed, held, stored, or offered for sale shall be inspected and all storage tanks and other containers shall be inspected in order to ascertain that they are kept clean and free from all impurities.

*Every person holding petroleum products in storage tanks or other containers shall maintain a calibration or gauge chart for each such tank or container.*

Approved April 20, 1961.

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CHAPTER 511—S. F. No. 1295

*An act relating to taxation; amending Minnesota Statutes 1957, Section 290.49, Subdivision 6.*

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

Section 1. Minnesota Statutes 1957, Section 290.49, Subdivision 6, is amended to read as follows:

Subd. 6. **No return or false or fraudulent return.** ~~In the case of~~ *When a taxpayer files a false or fraudulent return with intent to evade tax or of failure when a taxpayer fails to file a return the tax may be assessed, or and a pro-*

**Changes or additions indicated by italics, deletions by strikeout.**