

thereof, the state treasurer is hereby authorized to refund such deposit under order of the workmen's compensation commission. There is appropriated to the persons entitled to such refunds from the fund an amount sufficient to make the refund and payment.

Approved May 23, 1969.

CHAPTER 654—H. F. No. 1658

[Coded in Part]

An act relating to taxes; amending Minnesota Statutes 1967, Sections 290.92 by adding a new subdivision and 297A.27, Subdivision 1.

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

Section 1. Minnesota Statutes 1967, Section 290.92, is amended by adding a new subdivision to read:

Subd. 18. Taxation; tax returns; confession of judgment. *Any return that is required to be filed with the commissioner of taxation under this section shall (a) 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 1967, Section 297A.27, Subdivision 1, is amended to read:

297A.27 Returns. Subdivision 1. On or before the 25th day of each month in which taxes imposed by sections 297A.01 to 297A.44 are payable, a return for the preceding reporting period shall be filed with the commissioner in such form as the commissioner may prescribe, verified by a written declaration that it is made under the criminal penalties for wilfully making a false return, *and in addition shall contain a confession of judgment for the amount of the tax shown due thereon to the extent not timely paid.* Any person making sales at retail at two or more places of business may file a consolidated return subject to such regulations as the commissioner may prescribe.

Approved May 23, 1969.

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