

290.45 TAXATION; INCOME TAX; PAYEE OF TAXES. Subdivision 1. **DATE DUE, INSTALLMENTS.** The tax imposed by this chapter shall be paid to the commissioner of taxation at St. Paul, Minnesota at the time fixed for filing the return on which the tax is based, except that at the election of the following taxpayers the balance of tax due after applying any tax credit and payment of estimated tax may be paid in two equal installments, as follows:

(a) as to estates and trusts, the first shall be paid at the time fixed for filing the return, and the second on or before six months thereafter.

(b) as to corporations, the first shall be paid at the time fixed for filing the return and the second on or before three months thereafter. If any installment is not paid on or before the date fixed for its payment the whole amount of the tax unpaid shall become due and payable. They shall be paid to the commissioner or to the local officers designated by the commissioner with whom the return is filed as hereinbefore provided.

Approved March 5, 1971.

CHAPTER 39—S.F.No.486

[Not Coded]

An act authorizing Olmsted county to purchase certain surveyor field records.

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

Section 1. OLMSTED COUNTY; SURVEYOR FIELD RECORDS. Notwithstanding any other provision of law the county of Olmsted may purchase by negotiation the private field records of any past Olmsted county surveyor.

Sec. 2. This act is effective upon approval by the board of county commissioners of Olmsted county and upon compliance with Minnesota Statutes, Section 645.021.

Approved March 5, 1971.

CHAPTER 40—H.F.No.495

[Coded in Part]

An act relating to teachers retirement; amending Minnesota Statutes 1969, Sections 354.05, Subdivisions 2, 23, and 25; 354.07,

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