

Subd. 3. **TRAFFIC REGULATIONS; FARM TRACTORS AND EQUIPMENT; FLASHING LIGHTS.** Flashing lights are prohibited, except on an authorized emergency vehicle, school bus, road maintenance equipment, farm tractors, self-propelled farm equipment or on any vehicle as a means of indicating a right or left turn, or the presence of a vehicular traffic hazard requiring unusual care in approaching, overtaking or passing. All flashing warning lights on farm tractors or self-propelled farm equipment shall be subject to the provisions of section 169.59, subdivision 4.

Approved March 12, 1971.

CHAPTER 54—S.F.No.308

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1969, Section 290.38.

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

Section 1. Minnesota Statutes 1969, Section 290.38, is amended to read:

290.38 TAXATION; INCOME TAX; JOINT RETURN; CHANGE IN MANNER OF FILING; JOINT RETURNS OF HUSBAND AND WIFE. A husband and wife may make a single return jointly even though one of the spouses has neither gross income nor deductions. If a joint return is made the tax shall be computed on the aggregate income and the liability with respect to the tax shall be joint and several. If both husband and wife have gross income they may elect to either file a single return jointly or may file separate returns. This election to file a joint or separate returns may be changed within the period provided for the assessment of additional taxes on said return or returns. This election shall be applicable only for taxable years beginning after December 31, 1957. In the event taxpayers desire to change their election, such change shall be done in the manner and on such form as the commissioner shall prescribe by regulation.

No joint return shall be made if the husband and wife have different taxable years; except that if such taxable years begin on the same day and end on different days because of the death of either or of both, then the joint return may be made with respect to the taxable year of each. The above exception shall not apply if the

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surviving spouse remarries before the close of his taxable year or if the taxable year of either spouse is a fractional part of a year under section 290.32.

In the case of the death of one spouse or both spouses the joint return with respect to the decedent may be made only by the executor or administrator of his estate; except that in the case of the death of one spouse the joint return may be made by the surviving spouse with respect to both himself and the decedent if (a) no return for the taxable year has been made by the decedent, (b) no executor or administrator has been appointed, and (c) no executor or administrator is appointed before the last day prescribed by law for filing the return of the surviving spouse. If an executor or administrator of the estate of the decedent is appointed after the joint return has been filed by the surviving spouse, the executor or administrator may disaffirm such joint return by filing, within one year after the last day prescribed by law for filing the return of the surviving spouse, a separate return for the taxable year of the decedent with respect to which the joint return was made, in which case the return made by the survivor shall constitute his separate return.

If husband and wife determine their federal income tax on a joint return but determine their Minnesota income taxes separately, they shall determine their Minnesota gross income separately as if their federal adjusted gross incomes had been determined separately.

Approved March 12, 1971.

CHAPTER 55—S.F.No.329

An act relating to income taxation and sales and use taxation; broadening the commissioner's powers of examination and investigation; amending Minnesota Statutes 1969, Sections 290.56, Subdivision 1; 290.92, Subdivision 14; and 297A.41.

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

Section 1. Minnesota Statutes 1969, Section 290.56, Subdivision 1, is amended to read:

290.56 TAXATION; COLLECTION; EXAMINATION OF TAX-PAYER'S RECORDS; FEDERAL RETURNS; EXTENSIONS. Subdivision 1. **POWERS OF EXAMINATION.** For the purpose of determining the correctness of any return or of determining whether

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