

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

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

or not any person should have made a return or paid taxes or for the purpose of collection of any such taxes hereunder, the commissioner shall have power to examine, or cause to be examined, any books, papers, records, or memoranda relevant to making such determinations, or collecting such tax, including the taxpayer's retained copy of his return of income to the United States government for any year, whether such books, papers, records, or memoranda are the property of or in the possession of the taxpayer or any other person or corporation. He shall further have power to require the attendance of any taxpayer or other person having knowledge or information in the premises to compel the production of books, papers, records, or memoranda by persons so required to attend, to take testimony on matters material to such determination, and to administer oaths or affirmations.

Sec. 2. Minnesota Statutes 1969, Section 290.92, Subdivision 14, is amended to read:

Subd. 14. **RECORDS MUST BE KEPT.** Every person liable for any tax imposed by this section, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such regulations, as the commissioner may from time to time prescribe. Any such return or statement shall include therein the information required by such regulations and by the forms prescribed by the commissioner. For the purpose of determining compliance with the provisions of this subdivision, or for the purpose of collection of any taxes due under this section, the commissioner shall have power to examine, or cause to be examined, any books, papers, records, or memoranda relevant to making such determination, whether such books, papers, records, or memoranda are the property of or in the possession of such person or any other person or corporation. The commissioner shall further have power to require the attendance of any persons having knowledge or information in the premises, to compel the production of books, papers, records, or memoranda by persons so required to attend, to take testimony on matters material to such determination, and to administer oaths or affirmations.

Sec. 3. Minnesota Statutes 1969, Section 297A.41, is amended to read:

297A.41 INVESTIGATORY POWERS. For the purpose of determining the correctness of any return or of determining whether or not any person should have made a return or paid taxes or for the purpose of collection of any such taxes hereunder, the commissioner shall have power to examine, or cause to be examined, any books, papers, records, or memoranda, which may be relevant to making such determinations, whether such books, papers, records, or memoranda, are the property of or in the possession of such person or any other person. He shall have power to require the attendance of any

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

person having knowledge or information which may be relevant, to compel the production of books, papers, records, or memoranda by persons so required to attend, to take testimony on matters material to such determination, and to administer oaths or affirmations.

Approved March 12, 1971.

CHAPTER 56—H.F.No.413

An act relating to liquor; days and hours for sale; amending Minnesota Statutes 1969, Sections 340.034, Subdivision 1; and 340.14, Subdivision 1.

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

Section 1. Minnesota Statutes 1969, Section 340.034, Subdivision 1, is amended to read:

340.034 INTOXICATING LIQUOR; SALES; CLOSING HOURS. Subdivision 1. No sale of non-intoxicating malt liquor shall be made between the hours of one a.m. and eight a.m. on any week day Monday through Saturday inclusive. Neither shall any sale of such liquor be made on any Sunday between the hours of one a.m. and twelve o'clock noon, nor between the hours of one a.m. and eight o'clock p.m. on any election day in the district in which the election is held, except that the governing body of a municipality may allow such sale in such municipality during such hours while only a town election is being held in such municipality the day of any statewide election.

Sec. 2. Minnesota Statutes 1969, Section 340.14, Subdivision 1, is amended to read:

340.14 REGULATIONS. Subdivision 1. **HOURS AND DAYS OF SALE.** No sale of intoxicating liquor shall be made after one a.m. on Sunday, nor until eight a.m. on Monday, nor between the hours of one a.m. and three o'clock p.m. on any Memorial Day, nor between the hours of one a.m. and eight o'clock p.m. on any Election Day in the district in which such election shall be held except that the governing body of any municipality may allow such sale in such municipality during such hours while only a town election is being held in such municipality the day of any statewide election. No "on-sale" shall be

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