

## CHAPTER 188.

[H. F. No. 578.]

AN ACT TO AMEND SECTION NINETEEN (19) OF CHAPTER ONE (1) OF THE GENERAL LAWS OF ONE THOUSAND EIGHT HUNDRED AND SEVENTY-EIGHT (1878), RELATING TO THE ASSESSMENT AND COLLECTION OF TAXES.

*Be it enacted by the Legislature of the State of Minnesota.*

SECTION 1. That section nineteen (19) of chapter one (1) of the general laws of one thousand eight hundred and seventy-eight (1878), entitled "An act to provide for the assessment and collection of taxes," be and the same is hereby amended so as to read as follows:

Section 19. No person, company or corporation shall be entitled to any deduction on account of any bond, note or obligation of any kind given to any mutual insurance company, nor on account of any unpaid subscription to any religious, scientific or charitable institution or society, nor on account of any subscription to or installment payable on the capital stock of any company, whether incorporated or unincorporated; and in all cases where deductions are claimed from credits, the assessor shall require that such deductions be verified by the person, officer or agent claiming such deduction. Such person, officer or agent shall make an affidavit that all moneys or other things for which such deductions are claimed were and are given for a bona fide consideration; said affidavit shall also contain the names and residences of the payees holding the obligations for which such deductions are claimed; and any such person, officer or agent knowingly or wilfully making a fraudulent statement of such deductions claimed and so verified by affidavit, shall be liable to all the pains and penalties of perjury, and, in addition to all damages sustained by the state, county, or any local corporation, to be recovered in any proper form of action, in any court of competent jurisdiction, in the name of the state of Minnesota.

Deductions,  
not entitled to  
on account of  
certain bonds,  
etc., held.

SEC. 2. All acts and parts of acts inconsistent with this act be and the same are hereby repealed.

SEC. 3. This act shall take effect and be in force from and after its passage.

When act to  
take effect.

Approved April 23, 1889.