

## CHAPTER 85—S. F. No. 208.

*An act relating to the renewal of the corporate existence of certain corporations whose period of duration has expired.*

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

Section 1. **Corporate existence of certain corporations renewed.**—That in all cases where an agricultural society organized under Chapter 34, Statutes of Minnesota for the year 1878, now operating as such, whose period of duration has expired within five years before the passage of this act, attempted to take proceedings required by law for the extension or renewal of the period of its corporate existence, but there have been defects and irregularities in such proceedings, but the statutory fee for such extension or renewal has been paid to the office wherein the original articles were filed and a certificate evidencing such extension or renewal has been filed in said office, such proceedings are hereby validated and made legal notwithstanding such defects or irregularities. Provided that this act shall not affect any pending litigation or apply to any corporation whose charter has been declared forfeited by any court of competent jurisdiction in this state.

Approved January 24, 1936.

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CHAPTER 86—S. F. No. 214.

*An act to amend Section 3243, Mason's Minnesota Statutes of 1927, as amended by Chapter 25, Laws of 1935, relating to the manufacture, sale and disposition of cigarettes.*

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

Section 1. **Cigarette licenses, etc.**—That Mason's Minnesota Statutes of 1927, Section 3243, as amended by Chapter 25, Laws of 1935, be amended to read as follows:

"3243. License for the manufacture, sale, exchange, barter, disposition of or giving away or keeping for sale of cigarettes, cigarette paper or cigarette wrappers for the making of cigarettes may be granted by the State Dairy and Food Commissioner, who shall provide a suitable blank form of application for the use of the applicant. The fee for such license shall be twelve (12) dollars and shall expire on Decem-

ber 31, next after its issue, and no license shall be issued for a longer term than one year, and shall not be transferable from one person to another person or from the ownership to whom issued to another ownership. Provided, that a license issued for a less term than one year, the fee for same shall be computed at the rate of one dollar for each calendar month or fractional part of such month. A penalty of fifty per cent of the license fee shall be imposed if license is not applied for within the same calendar month that first sale of cigarettes is made. *Each store where such cigarettes, cigarette paper or cigarette wrappers for the making of cigarettes are sold at retail shall pay the license fee herein provided for; provided, that any duly licensed manufacturers, jobber or wholesaler, may, under his license as such, sell and deliver from his established place of business or otherwise, cigarettes, cigarette paper or cigarette wrappers for the making of cigarettes, to any person within the State of Minnesota then having a license as herein provided.* Provided further, that a license fee due either in January or February, 1936, may be paid prior to April 1, 1936, without a penalty, and provided further, that any penalties heretofore paid, on account of the fee imposed herein, shall be refunded to the parties who made such payment or payments."

Approved January 24, 1936.

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#### CHAPTER 87—S. F. No. 251.

*An act to amend Laws 1933, Chapter 405, Section 46, relating to the assessment of income taxes and franchise or privilege taxes, and to the commencement of proceedings to collect such taxes.*

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

Section 1. **Collection of income taxes.**—Laws 1933, Chapter 405, Section 46, is hereby amended so as to read as follows:

"Sec. 46. (a) The amount of the taxes imposed by this Act shall be assessed within two years after the return was filed. They shall be deemed to have been assessed whenever the commission shall have determined and certified the amount thereof. No proceeding for their collection shall be begun after the expiration of *six* years after *the date of the filing of*