

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.

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*

the return. The foregoing provisions of this section shall not apply in the case of a failure to file a return, nor in the case of a false or fraudulent return with intent to evade the tax. In such cases the Commission may assess the tax, or begin proceedings for its collection, at any time.

“(b) If before the expiration of the time prescribed by subdivision (a) hereof for the assessment of the tax the Commission and the taxpayer consent in writing to the assessment of the tax after such time, it may be assessed at any time prior to the expiration of the period agreed upon (or extensions thereof agreed upon before the expiration of the preceding extension).

Sec. 2. **Application of act.**—This act shall apply to all taxes heretofore or hereafter imposed by Laws 1933, Chapter 405, and acts amendatory thereof.

Approved January 24, 1936.

CHAPTER 88—S. F. No. 258.

An act to establish a municipal court in the City of St. Cloud, Counties of Stearns, Benton and Sherburne, State of Minnesota.

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

Section 1. Municipal Court established in the city of St. Cloud.—A court of record to be known as the Municipal Court of the City of St. Cloud is hereby established in and for the City of St. Cloud, in the Counties of Stearns, Benton and Sherburne.

Sec. 2. Laws applicable.—All of the provisions of Chapter 5 of Mason’s Minnesota Statutes of 1927, and acts amendatory thereof and supplementary thereto, relating to municipal courts and the municipalities wherein the same are established and organized, except the portions thereof relating exclusively to courts in cities of the first class and cities of the fourth class, and except as herein otherwise provided, shall be applicable to said court, to said city and the officers thereof.

Sec. 3. Jurisdiction of court.—The jurisdiction of said court shall be coextensive with and limited to the Counties of