

Sec. 41. Not to employ publicity representatives—Exceptions.—No state department, bureau, or division, whether the same operates on funds appropriated or receipts or fees of any nature whatsoever, except the Department of Rural Credits, Highway Department and Game and Fish Division, shall use any of such funds for the payment of the salary or expenses of a publicity representative. The head of any such department, bureau or division shall be personally liable for funds spent contrary to this provision. This act shall not be construed, however, as preventing any such department, bureau or division, from sending out any bulletins or other publicity required by any state law or necessary for the satisfactory conduct of the business for which such department, bureau or division was created.

Sec. 42. Law repealed.—Laws 1937, Chapter 446, is hereby repealed.

Sec. 43. This act shall take effect and be in force from and after its passage.

Approved April 22, 1939.

CHAPTER 423—S. F. No. 961

An act to amend Mason's Minnesota Statutes of 1927, Section 2206, relating to limitations on proceedings for the assessment and collection of taxes; imposing penalties upon taxes for years prior to 1939 imposed by Mason's Minnesota Statutes of 1927, Sections 2337 to 2349, both inclusive; relating to the taxation of stocks of corporations as defined by said Section 2337 and relating to criminal prosecutions in connection with returns of money and credits for taxation.

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

Section 1. Limitation in proceedings for assessment and taxes.—Mason's Minnesota Statutes of 1927, Section 2206, is hereby amended to read as follows:

“2206. (1) *Except as hereinafter provided* the right to assess property omitted in any year, or to reassess taxes upon property prevented from being collected in any year, either as authorized and directed by this chapter or otherwise, shall not be defeated by reason of any limitation contained in any statute of this state, and, except as otherwise provided in this chapter, there shall be no limitation of time upon the right

of the state to provide for and enforce the assessment and collection of taxes upon all property subject to taxation.

(2) (a) *No assessment shall ever be made of the taxes for the year 1939 and thereafter, imposed by Mason's Minnesota Statutes of 1927, Sections 2337 to 2349, both inclusive, for which a return shall have been filed, more than three years after the calendar year in which such taxes could first have been assessed. The bar of limitation upon the right of assessment imposed by this subsection shall not only operate to bar the right of assessment but shall extinguish the liability.*

(b) *The time for the assessment of taxes imposed by Mason's Minnesota Statutes of 1927, Sections 2337 to 2349, both inclusive, for the year 1937 and prior years, shall be limited to March 1, 1940, and for the year 1938, to March 1, 1941, with respect to any year for which the taxpayer has filed a return under said Sections 2337 to 2349, both inclusive, or has made a supplemental return, or has been assessed pursuant to an order or direction of the Minnesota Tax Commission or by the county auditor under the provisions of Mason's Minnesota Statutes of 1927, Section 1985, and has paid the tax levied thereon; provided, however, that the time for the assessment of taxes imposed by said Sections 2337 to 2349, both inclusive, for all years prior to the year 1939 shall, in the case of any taxpayer who shall on or before December 30, 1939, file a return and pay the tax, if any, assessed thereon for the years 1936, 1937 and 1938 pursuant to the provisions of subsection (4) hereof, be limited as provided in said subsection (4).*

(3) *Actions to enforce the collection of the taxes imposed by Mason's Minnesota Statutes of 1927, Sections 2337 to 2349, both inclusive, shall be commenced within six years after said taxes become delinquent, provided, however, that such actions shall not be commenced until and unless a valid assessment of such taxes has been made.*

(4) *Any person may on or before December 30, 1939 file a return required by Mason's Minnesota Statutes of 1927, Sections 2337 to 2349, both inclusive, for each of the years 1936, 1937, and 1938, in which case the right to assess such taxes against such person for said years or any years prior to 1936 shall be barred. If it shall appear from any of said returns hereafter filed that a tax (credit being first given for taxes theretofore paid for the year covered by said return) is due and payable in respect of the property therein disclosed, such tax, together with the penalties provided herein, shall be assessed by the county auditor on the current money and credits assess-*

ment rolls and the tax list then in the hands of the county treasurer and said tax and penalties shall be collected by the county treasurer.—Penalties equal to the following percentages of the tax so assessed shall be assessed and collected:

(a) *If the return is filed prior to July 1, 1939, no penalties or interest.*

(b) *If the return is filed after June 30, 1939, and prior to August 1., 1939, 2%.*

(c) *If the return is filed after July 31, 1939, and prior to September 1, 1939, 4%.*

(d) *If the return is filed after August 31, 1939, and prior to October 1, 1939, 6%.*

(e) *If the return is filed after September 30, 1939, and prior to November 1, 1939, 8%.*

(f) *If the return is filed after October 31, 1939, and prior to December 30, 1939, 10%.*

The penalties provided herein shall be the sole interest and penalties which shall be assessed and collected on taxes imposed by said sections 2337 to 2349, both inclusive, for the years 1936, 1937 and 1938 which are assessed on property disclosed by returns for said years filed hereafter and prior to December 30, 1939; provided, however, that any person filing returns for said years during said period shall pay the amount of tax and penalties disclosed thereby at the time of filing said return and, in the event said taxes and penalties are not paid at said time, interest and penalties thereon shall be assessed and collected as though this act had not been passed.—Provided, further, that in the event the county auditor determines that the amount of said taxes for said years due and payable by any person is in excess of the amount disclosed by said return and said additional taxes are assessed within the period permitted by this act interest and penalties shall be assessed and collected on said additional taxes as though this act had not been passed.

(5) *No assessments pursuant to Mason's Minnesota Statutes of 1927, Sections 2337 to 2349, both inclusive, shall hereafter be made for any year or years prior to the passage of this act, of shares of stock in foreign or domestic corporations the property of which is subject to taxation under the laws of this state.*

(6) *Any person who makes a return under the provisions of subsection (4) hereof, or who files or has filed supplemental*

information with respect to money and credits on demand of any taxing official with respect to the year 1938 or prior years, shall not be subject to criminal prosecution for or on account of any act in connection with any money and credits tax return heretofore made or supplemental information filed for the year 1938 or prior years.

(7) If any part or provision of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not impair nor invalidate any other part or provision in the remainder of the act; and if any part or provision of this act shall for any reason be adjudged by any court of competent jurisdiction constitutionally inapplicable to any case within the terms of such part or provision, such judgment shall not impair or invalidate such part or provision as applied to any other type of case within their terms. If the provisions and exceptions to the application of subsection (2) contained in subsection (4) herein be adjudged by any court of competent jurisdiction to be invalid or to invalidate the provisions of any other part or provision in the remainder of this act, the exceptions and conditions of said subsection (4) shall be deemed void and of no effect and the remaining parts and provisions of this act shall be construed as though subsection (4) had not been enacted.

Approved April 22, 1939.

CHAPTER 424—S. F. No. 698

An act relating to wild animals and amending Mason's 1938 Minn. Supp., Sections 5541, Subsections (1) and (2), 5542, Subsections (1) and (3), 5543, 5545, 5551, 5552, 5564, 5565, 5567, 5568, 5570 and 5573, and repealing Mason's Minnesota Statutes of 1927, Section 5549 as amended, and Mason's 1938 Minn. Supp., Sections 5548, 5553, 5554, 5555, 5571, and 5572, with special reference to the open and closed seasons.

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

Section 1. Law amended. — That Mason's 1938 Minn. Supp., Section 5541, Sub-sections (1) and (2), be and the same hereby is amended to read as follows:

"5541. Open season for gray and fox squirrel.—(1) Gray and fox squirrels may be taken and possessed between October 15 and December 31 following, both inclusive. No person shall