

respect to the assessment or collection of any tax imposed upon or measured by income, if such taxpayer is required by the laws of the United States or of such state to make a return therein and if the laws of the United States or of such state provide substantially for the same secrecy in respect to the information revealed thereby as is provided by our laws. The Commission and all other public officials and employees shall keep and maintain the same secrecy in respect to any information furnished by any department, commission or official of the United States or of any other state in respect to the income of any person as is required by this section in respect to information concerning the affairs of taxpayers under this act. Nothing herein contained, however, shall be construed to prohibit the Commission from publishing statistics so classified as not to disclose the identity of particular returns or reports and the items thereof."

Approved February 21, 1941.

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CHAPTER 19—H. F. No. 285

*An act to appropriate money for the expense of the publication of the 1941 Legislative Manual.*

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

**Section 1. Appropriation for legislative manual.**—There is hereby appropriated from the moneys in the state treasury not otherwise appropriated the sum of \$20,000 for the editing, compilation and publication of the legislative manual for the year 1941. The amount herein appropriated shall include the cost of compilation and editorial work performed by the secretary of state pursuant to Mason's Minnesota Statutes of 1927, Section 5679.

Approved February 24, 1941.

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CHAPTER 20—H. F. No. 123

*An act providing for the renewal of the period of corporate existence of co-operative companies and co-operative associations*