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.

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.

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

and legalizing and validating certain corporate acts and contracts done, performed and entered into by such co-operative associations and companies.

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

Section 1. **Corporate existence of certain co-operative associations renewed—acts legalized.**—Any co-operative company or co-operative association organized under the laws of this state, whose period of duration has expired less than twenty years before the passage of this act, and which has continued to carry on its business without renewal, may renew the period of its corporate existence for an additional term not to exceed 20 years from the date of expiration, with the same force and effect as if renewal had been effected before its period of duration expired, by taking the proceedings provided by law for the renewal of the corporate existence of such corporation in cases where such renewal is made before the end of its period of duration. Provided, however, that the proceedings to obtain renewal shall be taken within one year after the passage of this act. Provided, further, that this act shall not affect any pending litigation, nor apply to any corporation whose charter has been declared forfeited by any court of competent jurisdiction in this state.

Sec. 2. **Proceedings to relate back.**—If steps are taken to renew the corporate existence of a co-operative company or co-operative association, such proceedings shall relate back to the date of the expiration of the original corporate period, and if the period is extended as provided by this act, any and all corporate acts and contracts done, performed, made and entered into after the expiration of said original period shall be and each is hereby declared to be legal and valid, as against the objection that the period of duration of the co-operative company or co-operative association had expired.

Approved February 25, 1941.

CHAPTER 21—H. F. No. 126

An act relating to the use of money received from income taxes by cities of the first class maintaining their own schools and by school districts covering the territory of any such city.

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

Section 1. **Income tax money may be used for current maintenance.**—All money received by any city of the first class main-