

CHAPTER 335—S. F. No. 101

An act to amend the Mason's Supplement 1940, Section 2394-42, relating to the payment of income taxes.

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

Section 1. **Law amended.**—That Mason's Supplement 1940, Section 2394-42, be and the same hereby is amended to read as follows:

"2394-42. **Tax to be paid when return is filed.**—All taxes imposed by this Act shall be paid at the time fixed for filing the return on which the tax is based, except that they may, at the election of the taxpayer, be paid in two equal installments, the first of which shall be paid at the time above specified, the second on or before six months thereafter. *Provided, however, that with respect to all such taxes payable after January 1, 1942, when the amount due from any taxpayer is \$30.00 or more, any such taxpayer may elect to pay the tax in four equal installments in which case the first installment shall be paid on the date prescribed for the payment of the tax by the taxpayer, the second installment shall be paid on the 15th day of the third month, the third installment on the 15th day of the sixth month, and the fourth installment on the 15th day of the ninth month, after such date. If any installment is not paid on or before the date fixed for its payment the whole amount of the tax unpaid shall become due and payable. They shall be paid to the Commissioner or to the local officers designated by the Commissioner with whom the return is filed as hereinbefore provided.*"

Approved April 21, 1941.

CHAPTER 336—S. F. No. 216

An act relating to things prohibited on the Sabbath day, amending Mason's Supplement 1940, Section 10235.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 10235, is hereby amended to read as follows:

"10235. **Things prohibited—exceptions.**—All horse racing, except horse racing at the annual fairs held by the various county agricultural societies of the state, gaming and shows;