

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;

all noises disturbing the peace of the day; all trades, manufacturers, and mechanical employments, except works of necessity performed in an orderly manner so as not to interfere with the repose and religious liberty of the community; all public selling or offering for sale of property, and all other labor except works of necessity and charity are prohibited on the Sabbath day:

Provided, that meals to be served upon the premises or elsewhere by caterers, prepared tobacco in places other than where intoxicating liquors are kept for sale, fruits, confectionery, newspapers, drugs, medicines, and surgical appliances may be sold in a quiet and orderly manner. In works of necessity or charity is included whatever is needful during the day for good order, health or comfort of the community, including the usual shoe shining service; but keeping open a barber shop or shaving and hair cutting shall not be deemed works of necessity or charity, and nothing in this section shall be construed to permit the selling of uncooked meats, groceries, clothing, boots, or shoes. Provided, however, that the game of baseball when conducted in a quiet and orderly manner so as not to interfere with the peace, repose and comfort of the community, may be played on the Sabbath day."

Approved April 21, 1941.

CHAPTER 337—S. F. No. 339

An act relating to the salaries and compensation of county officers and their expenses and clerk hire in all counties in this state now or hereafter having not less than 44 nor more than 45 congressional townships, whole or fractional, and now or hereafter having an assessed valuation of not less than \$8,000,000.00 nor more than \$14,000,000.00, exclusive of money and credits; amending Laws 1937, Chapter 491, Sections 2, 6, 11, 12 and 14.

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

Section 1. **Law amended.**—Laws 1937, Chapter 491, Section 2, is hereby amended to read as follows:

"Sec. 2. **Salary of County Auditor in certain counties.**—County auditor, \$2,820.00 per year and fees as now prescribed by laws. There also shall be allowed \$3,600 per year for auditor's clerk hire."