

Section 1. **Law amended.**—Session Laws 1933, Chapter 405, as amended, is hereby further amended by adding thereto a new section immediately following Section 12, reading as follows:

*“Sec. 12-1. What are included in income taxes.—The compensation received for services performed within this state by an individual who resides and has his place of abode and place to which he customarily returns at least once a month in another state, shall be excluded from gross income to the extent such compensation is subject to an income tax imposed by the state of his residence; provided that such state allows a similar exclusion of compensation received by residents of Minnesota for services performed therein.”*

Sec. 2. **Application of act.**—This act shall apply to taxes for the calendar year 1940 and all subsequent taxable years.

Approved April 24, 1941.

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#### CHAPTER 430—S. F. No. 761

*An act to eliminate annual reports by grain warehousemen to commission; amending Mason's Minnesota Statutes of 1927, Section 5025.*

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 5025, is hereby amended to read as follows:

**“5025. Warehousemen to post statement of grain in warehouses.**—Every terminal warehouseman shall post conspicuously in his business office, on or before Tuesday morning of each week, a statement of the amount of grain of each kind and grade in store in his warehouse at the close of business on the preceding Saturday and render a like statement, verified by him or his bookkeeper having personal knowledge of the facts to the warehouse registrar of the commission. He shall also make a daily statement to said registrar of the amount of each kind and grade of such grain received in store in his warehouse the preceding day; the amount shipped or delivered, and the warehouse receipt cancelled on such delivery, stating the number of each receipt and the amount, kind and grade of grain shipped or delivered thereon; the amount, kind and grade of grain delivered for which no warehouse receipt was

issued and how and when the same was received, the aggregate of such reported cancellation and delivery of unreceipted grain corresponding in amount, grade and kind with the shipments and deliveries reported; and shall also at the same time report the receipts cancelled upon issue of new ones, with the number of each such receipt cancelled and that issued in its place. He shall also furnish the registrar any further information regarding receipts issued or cancelled necessary for correct record of all such receipts and of grain received and delivered and shall make a further verified statement to the commission of the condition and management of any terminal warehouse under his control, at such times and in such form as the commission may require.

Approved April 24, 1941.

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CHAPTER 431—S. F. No. 879

*An act authorizing the Railroad and Warehouse Commission to permit licensed public local grain warehouseman to make agreements with the Secretary of Agriculture for the handling and storing of grain at rates other than those prescribed by the statutes of Minnesota; and amending Mason's Minnesota Statutes of 1927, Section 5063, Subdivision (h).*

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 5063, Subdivision (h) is hereby amended to read as follows:

**"5063. Grain to be received for storage — receipts — penalties.**

(h) Any person, firm, association or corporation, or any officer or agent of any person, firm, association or corporation, who shall violate the provisions of *this* section shall be guilty of a misdemeanor and shall be punished by a fine of not less than fifty dollars or by imprisonment in the county jail for not less than thirty days. The Railroad and Warehouse Commission of this state shall have the power and it shall be their duty whenever they find, after a hearing, that the provisions of this act have been violated by any person holding a license to conduct a public local grain warehouse in this state, to revoke and annul such license, and in such case no new license shall be granted to the person whose license is so revoked,