

person from whom the additional amount is due is given ten days written notice thereof and an opportunity to be heard thereon. If an order is made increasing the tax, the same proceedings shall be had as provided for occupation taxes originally determined and certified. Any person who has paid an occupation tax may apply to the commissioner within the time herein limited for a redetermination of the tax, and if the commissioner determines that the tax has been overpaid, he shall make and file an order determining the amount of such overpayment, and credit it against occupation taxes otherwise payable by the person who has overpaid the amount as so determined. If the tax is increased, interest at 6 per cent per annum from the date payment should have been made shall be determined and paid; if the tax is reduced, interest at the rate of 3 per cent per annum from the date of overpayment shall be allowed.

Approved April 24, 1943.

CHAPTER 658—H. F. No. 1433.

(AMENDING SECTION 179.14 MINNESOTA STATUTES 1941.)

An act relating to temporary injunctions in matters of labor relations; and amending Mason's Supplement 1940, Section 4254-34, as amended by Chapter 469, Laws of 1941.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 4254-34, as amended by Laws 1941, Chapter 469, Section 5, is amended to read as follows:

4254-34. **Injunctions—temporary restraining orders.**—Whenever any unfair labor practice is threatened or committed, a suit to enjoin such practice may be maintained in the district court of any county wherein such practice has occurred or is threatened. In any suit to enjoin any of the unfair labor practices set forth in Mason's Minnesota Supplement 1940, Section 4254-31 and 4254-32, the provisions of Mason's Supplement 1940, Section 4256, and Section 4260-1 to 4260-15, inclusive, shall not apply; provided, however, that no court of the state of Minnesota shall have jurisdiction to issue a temporary or permanent injunction in any case involving or growing out of the violation of said Sections 4254-31 and 4254-32 as herein defined, except after hearing the testimony

of witnesses in open court, with opportunity for cross-examination, in support of the allegations made under oath, and testimony in opposition thereto if offered, and except after findings of fact by the court to the effect that the acts set forth in said Sections 4254-31 to 4254-32 have been threatened and will be committed unless restrained, or have been committed and will be continued unless restrained; provided further, that no temporary restraining order may be issued under the provisions of this act except upon the testimony of witnesses produced by the applicant in open court and upon a record being kept of such testimony nor unless the temporary restraining order is returnable within seven days from the time it is granted which shall be noted on the order of the court. It shall be the duty of the court to give the trial or hearing of any suits or proceedings arising under this section precedence over all other civil suits which are ready for trial. Failure of the trial court to decide a motion for a temporary injunction within seven days from the date the hearing thereon is concluded shall dissolve any restraining order issued therein without further order of the court. Failure of the trial court to decide any suit brought under this section within 45 days from the date the trial was ended shall dissolve any restraining order or temporary injunction issued therein without further order of the court.

Approved April 24, 1943.

CHAPTER 659—H. F. No. 1449.

(AMENDING SECTIONS 54.26 MINNESOTA STATUTES 1941.)

An act relating to investment companies and to amend Mason's Supplement 1940, Section 7771.

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

Section 1. **Law amended.**—That Mason's Supplement 1940, Section 7771, is hereby amended to read as follows:

“7771. **Investments companies—control.**—No person and no co-partnership, association or corporation, whether local or foreign, heretofore organized or which may hereafter be organized, doing business as a so-called investment, loan, thrift, benefit, co-operative, home, securities, trust or guarantee company for the licensing, control and management of