

as they may designate for the purpose of taking evidence and testimony necessary or helpful in effectuating the purposes of this act.

Sec. 4. Commissioners to receive actual traveling expenses.—The members of the commission shall serve without pay, but shall be allowed and paid their actual traveling and other expenses necessarily incurred in the performance of their duties, not to exceed the sum of \$5,000.00 in all. The commission is further vested with full power and authority to employ expert and clerical aid and assistance, to purchase stationery and other supplies, to rent or otherwise provide for the use of offices and equipment and do any and all things reasonably necessary or convenient in carrying out the purposes of this act.

Sec. 5. Appropriation—There is hereby reappropriated out of the moneys in the game and fish fund the sum of \$5,000.00 or so much thereof as may be necessary to pay all expenses incurred pursuant to this act. For the payment of such expenses, the commission shall draw its warrants upon the state treasurer, which warrants shall be signed by the chairman and at least two other members of said commission, and the state auditor shall then approve, and the state treasurer shall pay such warrants as and when presented, but not exceeding in the aggregate the amount herein appropriated. A general summary or statement of the expenses so incurred or paid shall be included with the report of the commission to the legislature.

Approved March 5, 1943.

CHAPTER 106—S. F. No. 432

(AMENDING SECTION 56.11 MINNESOTA STATUTES 1941.)

An act relating to loans of \$300 or less; amending Mason's Supplement 1940, Section 7774-51.

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

Section 1. Law amended.—Mason's Supplement, 1940, Section 7774-51, is amended to read as follows:

7774-51. Books of account—annual report.—The licensee shall keep and use in his business such books, accounts, and records as will enable the Commissioner to determine whether such

licensee is complying with the provisions of this Act and with the rules and regulations lawfully made by the Commissioner hereunder. Every licensee shall preserve such books, accounts, and records, including cards used in the card system, if any, for at least two years after making the final entry on any loan recorded therein.

Each licensee shall annually on or before the fifteenth day of March, *except in odd numbered years and then on or before the seventh day of February*, file a report with the Commissioner giving such relevant information as the Commissioner reasonably may require concerning the business and operations during the preceding calendar year of each licensed place of business, conducted by such licensee within the State. Such report shall be made under oath and shall be in the form prescribed by the Commissioner, who shall make and publish annually an analysis and recapitulation of such reports.

Approved March 5, 1943.

CHAPTER 107—H. F. No. 120

An act relating to taxes on the income of persons serving in the armed forces, and of other persons outside the United States.

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

Section 1. Exemptions from income tax for members of armed forces.—The first \$2,000 received by any individual as compensation for personal services in the Armed Forces of the United States, shall be excluded from gross income in computing income taxes under the provisions of Mason's Supplement 1940, Sections 2394-1 to 2394-61, as amended. This section shall apply to the taxable year 1942 and all subsequent taxable years, but shall not apply to any period beyond two years after the cessation of hostilities as determined by act of Congress or by the President of the United States.

Sec. 2. Subdivision 1. Extension of time for performing of acts and duties.—The limitations of time provided by Mason's Supplement 1940, Sections 2394-1 to 2394-61, as amended, relating to income taxes, and Sections 2362-10 to 2362-31, as amended, relating to the Board of Tax Appeals, for (a) filing returns, (b) paying taxes, (c) claiming refunds, (d) commencing action thereon, (e) appealing to the Board of Tax Appeals from orders re-