

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-

lating to income taxes, and (f) appealing to the Supreme Court of Minnesota from decisions of the Board of Tax Appeals relating to income taxes, are hereby extended, with respect to *each* individual, for the period during which such individual is, or has been for any period commencing after December 7, 1941, continuously and for more than 90 days outside the United States, and for a further period of six months after his return to the United States.

Subdivision 2. No interest to be assessed.—No interest upon any income tax shall be assessed or collected from any individual with respect to whom, and for the period during which, the limitations of time are extended as provided in subdivision 1 of this section; provided, that interest shall accrue, notwithstanding such extension, for such part of said period as the individual is not serving in the Armed Forces of the United States. No penalty shall be assessed against or collected from any individual by reason of failure, during the extension of the periods of time as provided in subdivision 1, to perform any act required by the laws prescribed in said subdivision. No interest shall be paid upon any income tax refund to any individual with respect to whom, and for the period during which, the limitations of time are extended as provided in subdivision 1 of this section.

Subdivision 3. Limitation.—The limitations of time for the assessment of any tax, penalty or interest, as provided by the laws described in subdivision 1 are hereby extended, with respect to the same individuals, and for the same period, as provided in said subdivision, and for a further period of six months; and the limitations of time for the commencement of action to collect any tax, penalty or interest from such individuals are hereby extended for a period ending six months after the expiration of the time for assessment as herein provided. For the purpose of this subdivision the period of six months after return to the United States, as provided in subdivision 1, shall not begin to run until written notice of such return is filed with the Commissioner of Taxation.

Subdivision 4. Construction of act.—Nothing in this section shall be construed as reducing any period of time provided by the laws set forth in subdivision 1, within which any act is required or permitted to be done.

Subdivision 5. What are included in the United States.—The term "United States" as used in this section does not include Alaska, Hawaii, Canal Zone or the Caribbean Islands.

Subdivision 6. Limitations.—The provisions of subdivision 1 shall not extend the time for performing any of the acts therein set forth beyond the expiration of three months after the ap-

pointment of an executor, administrator, or guardian, in this state, for any individual described therein.

Subdivision 7. Application of act.—This section shall apply to all periods of limitation which expire after the passage of this act. If any such period has expired prior to the passage of this act, and subsequent to December 7, 1941, and the right of any individual described in subdivision 1 of this section is barred thereby, the said period of limitation is hereby revived and extended as provided in this section, and any taxes, penalty or interest assessed contrary to the provisions of subdivision 2 of this section shall be abated.

Sec. 3. Subdivision 1. Limitation of time extended.—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 relating to income taxes, and (f) appealing to the Supreme Court from decisions of the Board of Tax Appeals relating to income taxes, are hereby extended, with respect to each individual, for the period during which such individual is or has been continuously for any period beginning after December 7, 1941, serving in the Armed Forces of the United States, and for a further period of six months after the termination of such service, provided, that the ability of such individual to file the return, pay the tax or any part thereof, or any interest or penalty thereon, or to perform any other act described in this subdivision is materially impaired by reason of such service. The commissioner may by regulation require the filing of a statement or affidavit or other proof, at the time the return or tax is due or other act is required to be done, stating the fact of inability to comply with the requirements of law because of service in the Armed Forces of the United States.

Subdivision 2. No interest to be collected.—No interest upon any income tax shall be assessed or collected from any individual, and no interest shall be paid upon any income tax refund to any individual, with respect to whom, and for the period during which, the limitations of time are extended as provided in Subdivision 1 of this section. No penalty shall be assessed or collected from any such individual by reason of failure during such period to perform any act required by the laws described in Subdivision 1 of this section.

Subdivision 3. Limitation of time.—The limitations of time provided for the assessment of any tax, penalty or interest, as provided by the laws described in subdivision 1, are hereby ex-

tended, with respect to the same individuals, and for the same period, as provided in said subdivision, and for a further period of six months; and the limitations of time for the commencement of action to collect any tax, penalty or interest from such individuals are hereby extended for a period ending six months after the expiration of the time for assessment as herein provided. For the purpose of this subdivision the period of six months after termination of service in the Armed Forces, as provided in Subdivision 1, shall not begin to run until written notice of such termination is filed with the Commissioner of Taxation.

Subdivision 4. Construction of act.—Nothing in this section shall be construed as reducing any period of time provided by the laws set forth in subdivision 1, within which any act is required or permitted to be done.

Subdivision 5. Limitation of act.—The provisions of subdivision 1 shall not extend the time for performing any of the acts therein set forth beyond the expiration of three months after the appointment of an executor, administrator, or guardian, in this state, for any individual described therein.

Subdivision 6. Application of act.—This section shall apply to all periods of limitation which expire after the passage of this act. If any such period has expired prior to the passage of this act, and subsequent to December 7, 1941, and the right of any individual described in subdivision 1 of this section is barred thereby, the said period of limitation is hereby revived and extended as provided in this section, and any taxes, penalty or interest assessed contrary to the provisions of subdivision 2 of this section shall be abated.

Approved March 6, 1943.

CHAPTER 108—H. F. No. 568

(AMENDING SECTIONS 190.05, 190.06, 191.05, 191.06, 191.07, 190.07, 192.01, 192.06, 192.07, 192.22, 192.23, 192.39, 190.13, 192.45, 192.46, 192.47, 192.31, 192.52, 192.49, 192.50, 192.51, 192.54, 192.55, 190.08, 192.60, 192.64, 193.18, 193.19, 193.36, 193.29, 193.22, 193.23, 193.30, 193.31, 193.32 and 190.09. MINNESOTA STATUTES 1941.)

An act relating to the military forces of the state, amending Mason's Minnesota Statutes of 1927, Sections 2397, 2404, 2406, 2409, 2414, 2422, 2423, 2431, 2441, 2446, 2447, 2448, 2452, 2453,