

making the return. *In the case of a donor dying without filing a required return the return shall be made on his behalf by his executor or administrator, if no representative is appointed in probate proceedings the return shall be filed by the donee; that of a person for whom or whose property a guardian has been appointed shall be made by the guardian of his person or his property or both; and that of a person employing any device to make gifts indirectly shall be made by him and by those in charge or in control of the agency or instrumentality through which such person is making gifts indirectly.*

(b) The returns required to be made under subdivision (a) of this section shall be filed with the *commissioner of taxation* on or before the *fifteenth* day of March of the calendar year immediately succeeding that for which the return is made.

(c) The *commissioner of taxation* may, whenever in his opinion good cause exists therefor, extend the time for filing any return required hereunder for not to exceed three months.

(d) The *commissioner of taxation* may, whenever necessary in his opinion to the effective enforcement of this Act, require donees to file a return of gifts received by them, and such return may require such donees to report such information as is necessary to the effective enforcement of this Act. Returns required hereunder shall be filed with the *commissioner of taxation* within 30 days after he has mailed notice and demand therefor to the last known address of the donee required to make such return.

Approved April 20, 1943.

CHAPTER 506—H. F. No. 325.

(AMENDING SECTION 368.39 MINNESOTA STATUTES 1941.)

An act relating to relief for certain towns in this state in which the value of property, which is exempt from taxation because taxes thereon are being paid into the state treasury under the provisions of the gross earnings tax law, exceeds \$2,000,000; amending Mason's Supplement 1940, Section 2087-5.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2087-5, is amended to read as follows:

2087-5. **Certain towns to receive special relief.**—Whenever the value of the property within the boundaries of the corporate

limits of any town in the state, which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, *exceeds \$2,000,000 and is equal to or greater than the taxable value of all real and personal property, exclusive of money and credits within any such town, then such town shall be entitled to receive from the state treasury, in addition to all other taxes received thereby, such an amount as would be produced by computing a tax of one-third of the current tax rate for town purposes upon such property so exempt from local taxation, provided, that the amount which any such town shall receive shall not exceed \$1,500 in any year. Railroad valuations shall cover all railroad property located in any town except rolling stock, main tracks and fills or bridges supporting the same.*

Approved April 20, 1943.

CHAPTER 507—H. F. No. 398.

An act relating to the preparation of the Session Laws.

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

Section 1. **Revisor of statutes to prepare copy for session laws.**—It shall be the duty of the Revisor of Statutes, as soon as may be after the close of each session of the legislature, to prepare and deliver to the commissioner of administration printer's copy containing the laws and joint resolutions passed thereat, with suitable headlines and index.

Sec. 2. **Revisor to receive two engrossed copies of each bill.**—Immediately upon the passage of any bill by the legislature the secretary of the Senate or the chief clerk of the House of Representatives, as the case may be, shall furnish the revisor of statutes two engrossed copies of such bill.

Approved April 20, 1943.

CHAPTER 508—H. F. No. 447.

(AMENDING SECTION 549.04 MINNESOTA STATUTES 1941.)

An act relating to taxation and allowance of disbursements in district court, and amending Mason's Minnesota Statutes 1927, Section 9473.