

poses. Upon the termination of the deposit hereunder, the Treasurer shall return to the Company any money then remaining in said fund.

Sec. 25. Commissioner may employ additional help.—The Commissioner may employ such additional help as may be necessary, if any, to supervise the deposit, and the Company shall pay to the State of Minnesota the reasonable and necessary costs and expenses of such additional help and any other expenses that the Commissioner may be put to by reason of such deposit, but the expense of general supervision of the Company as now provided by statute shall be paid as provided by such statute. At or prior to the making of the initial deposit, the Commissioner shall make an estimate of the amount of such costs and expenses likely to be incurred within the next three months period, and the Company shall forthwith pay such amount to the Treasurer. Within ten days after the end of each quarterly period thereafter, the Commissioner shall present to the Company a detailed account of the costs and expenses incurred by him and paid by the State for which the Company is liable as herein provided, and the Company shall pay to the Treasurer the amount of such account within ten days thereafter. The sums so paid by the Company to the Treasurer are hereby appropriated as and when paid for the use of the Commissioner for the purposes of paying the costs and expenses incurred by him as aforesaid, and shall constitute a revolving fund for such purposes. Upon the termination of the deposit hereunder, the Treasurer shall return to the Company any money then remaining in said fund.

Approved April 23, 1943.

CHAPTER 592—H. F. No. 1379.

(AMENDING SECTIONS 292.09 AND 292.12 MINNESOTA STATUTES 1941.)

An act relating to gift taxes, amending Mason's Supplement 1940, Section 2394-78, Subdivision (a), and Section 2394-81.

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

Sec. 1. Law amended.—Mason's Supplement 1940, Section 2394-78, subdivision (a), is amended to read as follows:

“(a) **Assessment—to whom assessed—notice.**—The commissioner of taxation shall determine and assess all taxes imposed by

this Act. The tax shall be assessed upon the donor, and shall be paid by him to the *commissioner of taxation* within 60 days after notice of such assessment shall have been served upon him. The tax in the case of a donor who has died prior to its assessment shall be assessed upon his executor or administrator, and be paid by such executor or administrator within 60 days after notice of such assessment shall have been served upon him. The tax in the case of indirect gifts may, in the discretion of the *commissioner of taxation*, be assessed upon the donor, or the person or persons in charge or in control of the agency or instrumentality through which such donor is making indirect gifts, or upon both, and shall be paid by the person upon whom it is assessed within 60 days after notice of such assessment shall have been served upon him (but one tax only shall be collected in such case). Notice of assessment shall be deemed to have been made within the meaning of this subdivision (a) when a letter containing such notice has been mailed to the last known address of the person upon whom the assessment is made."

Sec. 2. Law amended.—Mason's Supplement 1940, Section 2394-81, is amended to read as follows:

"2394-81. **Refundments.**—The *commissioner of taxation* shall determine the amount of any taxes paid by, or collected from, any person in excess of the amount of tax legally due from him under the provisions of this Act if claim therefor is filed with the *commissioner of taxation* within two years after such tax was paid or collected. He shall cause to be refunded in the manner provided by law the amount of the tax illegally paid or collected, plus interest thereon at the rate of six per centum per annum from the date of the payment or collection of the tax until the date the refund is paid. The amount necessary to pay such refunds is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, and the state treasurer shall pay warrants therefor out of any funds in the state treasury not otherwise appropriated. No refund shall be denied merely because the tax was voluntarily paid or no protest made to its payment."

Sec. 3. Effective July 1, 1943.—This act shall take effect July 1, 1943. Nothing in this act shall affect any liability for taxes, penalties or interest accrued prior to its effective date.

Approved April 23, 1943.