

Mason's Supplement 1940, Section 2337, as amended, as assessed and equalized for the year 1942.

Subdivision 4. *The exemption provided by this section shall not preclude the taking of money and credits into account in determining the assessed value of property within any city of any class, any village, borough, county, town or school district, for purpose of computing the limit of indebtedness prescribed by any general law or by the special law or home rule charter under which it is organized, and the property so exempted shall for these purposes be taken into account at its assessed value as finally equalized for the year 1942.*

Subdivision 5. *The exemption provided by this section shall not preclude the taking of money and credits into account in determining the assessed value of property within any city of any class, any village, borough, county, town, or school district, in classifying such city, village, borough, county, town or school district; under any law of this state, for the purpose of determining salaries of public officers, or for any other purpose, and the property so exempted shall for such purposes be taken into account at its assessed value as finally equalized for the year 1942.*

Subdivision 6. *This section shall take effect upon the passage of this act and shall have no force and effect after April 30, 1945.*

Sec. 31. Application of act.—*This act shall apply to taxable years beginning after December 31, 1942, except as herein otherwise expressly provided, and except as follows:*

Section 1. shall apply to taxable years ending in 1939 and subsequent years; Section 9 shall apply to taxable years ending during 1941 and subsequent years; Sections 13 and 15 shall apply to all existing liabilities; Section 16, insofar as it amends Section 2394-47(a), shall apply, except as expressly provided therein, to claims filed after the passage of this act; Section 17 shall apply to all assessments hereafter made.

Approved April 24, 1943.

CHAPTER 657—H. F. No. 1414

(AMENDING SECTION 298.09 MINNESOTA STATUTES 1941.)

An act relating to taxes imposed on the occupation of mining, amending Mason's Minnesota Statutes of 1927, Section 2383.

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

Section 1. **Law amended.**—Mason's Minnesota Statutes of 1927, Section 2383, is hereby amended so as to read as follows:

“2383. **Notices—hearings—determination of amount of tax is final—certiorari.**—*Subdivision 1.* On or before May 1 in each year, the *commissioner of taxation* shall send to each person subject to an *occupation tax under the provisions of Laws of 1921, chapter 223 as amended* a notice of the amount of the tax so determined to be due from him. Said notice shall be sent by registered mail and directed to him at the address given in the report filed by him, and, if no report has been filed or no address given, then at such address as the *commissioner of taxation* may be able to ascertain; but the validity of the tax shall not be affected by the failure of the *commissioner of taxation* to mail such notice or the failure of the person subject to the tax to receive it.

Subdivision 2. On the first secular day following the fourteenth day of May, the *commissioner of taxation* shall hold a hearing at his office in St. Paul which may be adjourned from day to day. Every person subject to such tax may at such hearing present evidence and argument on any matter bearing upon the validity or correctness of the tax determined to be due from him, and the *commissioner of taxation* shall review his determination of such tax.

Subdivision 3. After such hearing the *commissioner of taxation* shall make his order either affirming his determination of the tax due from the person so appearing or modifying such determination as he shall deem just and equitable, and upon the making and filing of such order said determination shall, *except as hereinafter provided*, become final and conclusive. The determination of the amount of tax due from any person not appearing at such hearing shall, *except as hereinafter provided*, become final and conclusive on the second secular day following the fourteenth day of May without further order. The determination by the *commissioner of taxation* of the amount of any tax due hereunder shall, *except as hereinafter provided*, be subject to review only on a writ of certiorari issued out of the supreme court on petition therefor presented to said court by the person subject to the tax on or before July first next following the determination of the tax.

Subdivision 4. If the amount of tax determined by the *commissioner* is subsequently found to be erroneous, the *commissioner* may, at any time within three years from the date the tax is certified as provided in Sec. 2384, redetermine the amount thereof. No such redetermination shall be made increasing the tax unless the

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