

funds in the state treasury not otherwise appropriated. No refund shall be denied merely because the tax was voluntarily paid or no protest made of its payment. *Refund shall not be made of taxes collected by the method provided in Minnesota Statutes 1945, Section 292.09, Subdivision 2, or Section 271.06.*

Subd. 2. Denial of claim; suit by taxpayer. If the claim is denied in whole or in part, the taxpayer may commence an action against the commissioner to recover any overpayments of taxes claimed to be refundable, but for which the commissioner has issued no certificate of refundment. Such action may be brought in the district court of the district in which lies the county of his residence or principal place of business or if an estate or trust, of the principal place of its administration, or in the district court for Ramsey County. Such action may be commenced after the expiration of six months after the claim is filed if the commissioner has not then taken final action thereon, and shall be commenced within 18 months after the notice of the order denying the claim. If the commissioner has not acted within two years after the claim is filed it shall be considered denied.

Sec. 2. **Repealer.** Minnesota Statutes 1945, Section 292.13, is hereby repealed.

Approved April 25, 1947.

CHAPTER 533—S. F. No. 941

An act relating to distressed school districts; amending Minnesota Statutes 1945, Section 9.19.

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

Section 1. Minnesota Statutes 1945, Section 9.19, is amended to read as follows:

9.19. **Distressed school districts.** Any school district or school territory within the state, having a bonded and floating indebtedness on December 31, 1946, of more than 50 per cent of the assessed valuation of the real and personal property within said district or territory, whether organized or dissolved, for the year 1946 and over 50 per cent of the area of which is owned by the state or has become forfeited to the state for taxes shall be deemed and held to be a distressed school district.

Approved April 25, 1947.