

or to any organization of his or its employees, directly or indirectly, or to any person, firm, or corporation for them or it, including payments to cover insurance, sickness, and death benefits, pensions, relief activities, or to any other employees' benefit fund of any kind, and medical service to such employees and their families;

(6) The first \$3,000 in value of gifts (other than of future interests in property) made to any person by the donor during any calendar year.

Approved April 6, 1951.

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CHAPTER 269—H. F. No. 745

*An act relating to the time for assessment and collection of income and privilege taxes; amending Minnesota Statutes 1949, Section 290.49, Subdivision 2.*

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

Section 1. Minnesota Statutes 1949, Section 290.49, Subdivision 2, is amended to read:

290.49 Subd. 2. **Warrant issued to sheriff.** In the case of income received during the lifetime of a decedent, or by his estate during the period of administration, or by a trustee of a terminating trust or other fiduciary who, because of custody of assets, would be liable for the payment of tax under section 290.54, or by a corporation, the tax shall be assessed within 18 months, and any proceeding in court for the collection of such tax shall be begun within two years after written request for such assessment (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent, or by the trustee of a terminating trust or other fiduciary who, because of custody of assets, would be liable for the payment of tax under section 290.54, or by the corporation, but no assessment shall be made after the expiration of three and one half years after the return was filed, and no action shall be brought after the expiration of four years after the return was filed.

This subdivision shall not apply in the case of a corporation unless

(1) such written request notifies the commissioner that the corporation contemplates dissolution at or before the expiration of such 18-months period; and

(2) the dissolution is in good faith begun before the expiration of such 18-months period; and

(3) the dissolution is completed.

Approved April 6, 1951.

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CHAPTER 270—H. F. No. 878

*An act relating to wild animals and to the sale of non-resident licenses outside of the state and authorizing the payment of a commission therefor, amending Minnesota Statutes 1949, Section 98.50, Subdivision 3.*

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

Section 1. Minnesota Statutes 1949, Section 98.50, Subdivision 3, is amended to read as follows:

98.50 Subd. 3. The commissioner may appoint agents to issue non-resident licenses *authorized under Minnesota Statutes, Chapters 97 to 102*, outside of the state. *Such agent shall pay cash to the commissioner for all books of licenses obtained by him and may deduct eight per cent from the price established by law as his commission.*

Approved April 6, 1951.

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CHAPTER 271—H. F. No. 941

*An act relating to Bureau of Health pension funds; amending Minnesota Statutes 1949, Sections 425.02, 425.03 and 425.06.*