

commenced within 18 months after the notice of the order denying the claim. If the commissioner has not acted within *three* years after the claim is filed it shall be considered denied.

Sec. 7. Minnesota Statutes 1949, Section 290.50, Subdivision 4, is amended to read:

Subd. 4. If the *commissioner and the taxpayer have* within the periods prescribed in subdivision (1) of this section consented in writing to any extension of time for the assessment of the tax under the provisions of section 290.49, subdivision 8, the period within which a claim for refund may be filed, or a refund may be made or allowed, shall be the period within which the *commissioner and the taxpayer have* consented to an extension for the assessment of the tax *and six months thereafter, provided, however, that the period within which a claim for refund may be filed shall not expire prior to two years after the tax was paid.*

Sec. 8. **Effective date of certain sections.** The amendment by Laws 1951, Chapter 649, Section 4, shall take effect upon passage but shall not apply to any agreement for extension of time for the assessment of the tax made before the passage of this act, or to any subsequent extensions thereof.

The amendments by Laws 1951, Chapter 649, Sections 6 and 7, shall take effect upon passage but shall not apply to any claims filed prior to the passage of this act.

Approved April 21, 1951.

CHAPTER 650—H. F. No. 719

An act relating to the payment of adjusted compensation to certain persons; amending Minnesota Statutes 1949, Section 197.80, Subdivision 12, and Section 197.95.

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

Section 1. Minnesota Statutes 1949, Section 197.80, Subdivision 12, is amended to read:

197.80 Subd. 12. **Veteran.** "Veteran" means a man or woman who served honorably and faithfully for 30 consecutive days or more in the armed forces of the United States of America between December 7, 1941, and September 2, 1945, both dates inclusive, and who was a resident of the State of Minnesota at the time of entering such service and for at least six months prior thereto, *or who, at the time of entering such service was a citizen of the United States residing in the Dominion of Canada, who registered under the Selective Service and Training Act of 1940, as amended, with a Minnesota selective service board and who was ordered to duty in the armed forces by such board, who immediately prior to becoming a resident of Canada had resided in Minnesota for at least six months, and who has not applied for, is ineligible for, and has not received adjusted compensation or its equivalent from any other state or foreign country,* but does not include a person who was on continuous active duty in the armed forces for a period of five years or more immediately prior to December 7, 1941, which includes any duty for which he received or is entitled to receive credit for any privilege, emulument, [emolument] or other benefit from the United States.

Sec. 2. Minnesota Statutes 1949, Section 197.95, is amended to read:

197.95 **Final date of application.** No payment of adjusted compensation shall be made unless the application therefor is received by the commissioner on or before December 31, 1951.

Approved April 21, 1951.

CHAPTER 651—H. F. No. 720

[Not Coded]

An act relating to salaries of judges of probate court in certain counties; and amending Laws 1947, Chapter 128, Section 1.

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