

Sec. 3. Acts of former commission ratified. All acts performed and actions heretofore taken by the commission since April 6, 1949, which would have been valid if Minnesota Statutes 1945, Sections 376.10 to 376.17, had not been repealed by Laws of Minnesota 1949, Chapter 283, are validated.

Approved April 22, 1953.

CHAPTER 622—H. F. No. 307

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1949, Section 290.42, as amended by Laws 1951, Chapter 607.

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

Section 1. Minnesota Statutes 1949, Section 290.42, as amended by Laws 1951, Chapter 607, is amended to read:

290.42 **Date of filing.** The returns required to be made under sections 290.37 to 290.39 and 290.41, other than those under section 290.41, subdivisions 3 and 4, which shall be made within 30 days after demand therefor by the commissioner, shall be filed at the following times:

(1) Returns made on the basis of the calendar year shall be filed on the fifteenth day of March, following the close of the calendar year, except that returns of fiduciaries of estates or trusts shall be filed on or before the fifteenth day of April following the close of the calendar year;

(2) Returns made on the basis of the fiscal year shall be filed on the fifteenth day of the third month following the close of such fiscal year, except that returns of fiduciaries of estates or trusts shall be filed on or before the fifteenth day of the fourth month following the close of the fiscal year;

(3) Returns made for a fractional part of a year as an incident to a change from one taxable year to another shall be filed on the fifteenth day of the third month following the close of the period for which made;

(4) Other returns for a fractional part of a year shall be filed on the fifteenth day of the third month following the end of the month in which falls the last day of the period for which the return is made, *except that such returns of fiduciaries of estates or trusts shall be filed on the fifteenth day of the fourth month following the end of the month in which falls the last day of the period for which the return is made;*

(5) In case of sickness, absence, or other disability, or when, in his judgment, good cause exists, the commissioner may extend the time for filing these returns for not more than six months, except that where the failure is due to absence outside the United States he may extend the period until 30 days after the taxpayer's return to this state. He may require each taxpayer in any of such cases to file a tentative return at the time fixed for filing the regularly required return from him, and to pay a tax on the basis of such tentative return at the times required for the payment of taxes on the basis of the regularly required return from such taxpayer. The commissioner may exercise his power under this clause by general regulation only.

Sec. 2. *The provisions of this chapter are applicable to all taxable years beginning after December 31, 1952.*

Approved April 22, 1953.

CHAPTER 623—H. F. No. 310

An act relating to a tax upon the sale of cigarettes and upon distributors thereof; amending Minnesota Statutes 1949, Section 297.13, Subdivision 2.

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

Section 1. Minnesota Statutes 1949, Section 297.13, Subdivision 2, is amended to read:

Subd. 2. **Warrants, apportionment.** On or before February 15, 1948, the state auditor shall apportion the amount which has been credited to said special fund prior to January 1, 1948, and issue his warrant in favor of the treasurer of each county, city, village and borough. The state auditor shall make a similar apportionment on or before August 15, 1948, of the monies which have been credited to the apportionment fund prior to July 1, 1948; and he shall make a like apportionment on or before February 15th and August 15th in each year after 1948; provided, however, that at the end of each fiscal year the commissioner shall certify to the state auditor the total amount of refunds made and the total cost of administration of sections 297.01 to 297.14 for such year, and the state auditor shall then transfer an amount equal to *one-fourth* of the total amount of such refunds and administration costs from the special apportionment fund to the general revenue fund.

Approved April 22, 1953.