

## CHAPTER 625—H. F. No. 312

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1949, Section 290.50, Subdivision 2, as amended by Laws 1951, Chapter 649.*

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

Section 1. Minnesota Statutes 1949, Section 290.50, Subdivision 2, as amended by Laws 1951, Chapter 649, is amended to read:

Subd. 2. 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.

Sec. 2. *The amendment by this chapter shall take effect upon passage but shall not apply to any claim filed prior thereto.*

Approved April 22, 1953.

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CHAPTER 626—H. F. No. 354

*An act relating to inheritance and transfer taxes; amending Minnesota Statutes 1949, Section 291.29, Subdivision 1.*

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

Section 1. Minnesota Statutes 1949, Section 291.29, Subdivision 1, is amended to read:

291.29 **Reports; probate judge, register of deeds.** Subdivision 1. Each probate court *shall keep* a book which shall be a public record, and in which shall be entered by the judge of said court the name of every decedent upon whose estate an application has been made for the issue of letters of administration, or letters testamentary or ancillary letters, the date and place of death of such decedent, names and places of residence and relationship to decedent of the heirs at law of such