

of certiorari, directed to the board, to review the order, and prescribing the time within which a return thereto must be served on relator's attorney, which shall not be less than ten days and may be extended by the court. If upon a hearing upon the question of benefits and damages the court deems that testimony is necessary for a proper disposition of the matter, evidence may be taken by the court or by a referee appointed by the court; or the court may remand the matter to the board for additional findings and report of facts.

Unless ordered by the court for cause no appeal taken on the question of benefits and damages shall delay further proceedings toward the construction of the improvement.

Approved April 23, 1953.

CHAPTER 664—H. F. No. 306

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1949, Section 290.37, as amended by Laws 1951, Chapter 609, and Section 290.38.

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

Section 1. Minnesota Statutes 1949, Section 290.37, as amended by Laws 1951, Chapter 609, is amended to read:

290.37 Returns. The following persons shall make a return which shall contain or be verified by a written declaration that it is made under the penalties of criminal liability for wilfully making a false return, for each taxable year, or fractional part thereof where permitted or required by law:

(a) A single individual with respect to *his* own taxable net income if that exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income exceeds \$1,000.

(b) A married individual if *his own taxable net income or the combined taxable net income of himself and his spouse exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income or the combined gross income of himself and his spouse exceeds \$2,000.*

(c) The executor or administrator of the estate of a decedent with respect to the taxable net income of such decedent for that part of the taxable year during which he was alive if such taxable net income exceeds an amount on which a

tax at the rates herein provided would exceed the specific credits allowed, or if such decedent's gross income for the aforesaid period exceeds \$1,000.

(d) The executor or administrator of the estate of a decedent with respect to the taxable net income of such estate if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if such estate's gross income exceeds \$1,000.

(e) The trustee or other fiduciary of property held in trust with respect to the taxable net income of such trust if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if the gross income of such trust exceeds \$1,000, if in either case such trust belongs to the class of taxable persons.

(f) The guardian of an infant or other incompetent person with respect to such infant's or other person's taxable net income if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if *the gross income of such infant or other incompetent person* exceeds \$1,000.

(g) Every corporation with respect to its taxable net income if in excess of \$500, or if its gross income exceeds \$5,000. The return in this case shall be signed by the president, vice-president, or other principal officer, and by the treasurer or assistant treasurer.

(h) The receivers, trustees in bankruptcy, or assignees operating the business or property of a taxpayer with respect to the taxable net income of such taxpayer if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed (or, if the taxpayer is a corporation, if the taxable net income exceeds \$500), or if such taxpayer's gross income exceeds \$5,000.

Sec. 2. Minnesota Statutes 1949, Section 290.38, is amended to read:

290.38 Married women, separate returns. *A husband and wife may make a single return jointly even though one of the spouses has neither gross income nor deductions. If a joint return is made the tax shall be computed on the aggregate income and the liability with respect to the tax shall be joint and several.*

No joint return shall be made if the husband and wife have different taxable years; except that if such taxable years begin on the same day and end on different days because of the

death of either or of both, then the joint return may be made with respect to the taxable year of each. The above exception shall not apply if the surviving spouse remarries before the close of his taxable year or if the taxable year of either spouse is a fractional part of a year under section 290.32.

In the case of the death of one spouse or both spouses the joint return with respect to the decedent may be made only by the executor or administrator of his estate; except that in the case of the death of one spouse the joint return may be made by the surviving spouse with respect to both himself and the decedent if (a) no return for the taxable year has been made by the decedent, (b) no executor or administrator has been appointed, and (c) no executor or administrator is appointed before the last day prescribed by law for filing the return of the surviving spouse. If an executor or administrator of the estate of the decedent is appointed after the joint return has been filed by the surviving spouse, the executor or administrator may disaffirm such joint return by filing, within one year after the last day prescribed by law for filing the return of the surviving spouse, a separate return for the taxable year of the decedent with respect to which the joint return was made, in which case the return made by the survivor shall constitute his separate return.

Sec. 3. *The provisions of this chapter are applicable to all taxable years beginning after December 31, 1952.*

Approved April 23, 1953.

CHAPTER 665—H. F. No. 528

An act relating to intoxicating liquors; amending Minnesota Statutes 1949, Section 340.41.

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

Section 1. Minnesota Statutes 1949, Section 340.41, is amended by adding a subdivision:

340.41 Food, tobacco, soft drinks; sold in liquor stores.
Subdivision 1. In villages and cities of the fourth class situated in any county containing a city of the first class and having a population of more than 450,000, the sale of food, cigars, cigarettes, all forms of tobacco, non-intoxicating malt beverages and soft drinks in any exclusive liquor store having an "on sale" license, may be permitted by the governing body of such municipality.