

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.

Subd. 2. In any village located in any county having over 34,000 and less than 35,000 inhabitants according to the 1950 federal census and less than 20 full and fractional congressional townships, the governing authority of the village may permit 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, or an "on sale" and "off sale" license.

Approved April 23, 1953.

CHAPTER 666—H. F. No. 534

An act relating to aeronautics and public corporations created in connection therewith; amending Minnesota Statutes 1949, Section 360.117, Subdivisions 1, 2, 3, and 4, and Section 360.119.

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

Section 1. Minnesota Statutes 1949, Section 360.117, Subdivisions 1, 2, 3, and 4 are amended to read:

360.117 Bonds, issuance. Subdivision 1. In anticipation of the receipt by the corporation of payments by cities herein provided for, appropriations, rents, and profits, and of income from any other source, and for the purpose of securing funds as needed for the payment of the cost of property acquired, airports constructed and purchased, and other purposes herein authorized, the corporation is hereby authorized to issue its bonds in an aggregate principal amount not exceeding \$30,000,000, bearing interest at a rate not to exceed five percent per annum, payable semiannually. Notwithstanding any provision to the contrary included within the charter of either city or any general or special law of the state of Minnesota they may be issued and sold without a vote upon said question by the electors of either city.

Subd. 2. Such bonds shall be of such date, denominations, place of payment, form, and details as may be determined by such corporation, not inconsistent with the provisions of Laws 1943, Chapter 500. They shall mature serially, the first instalment to fall due in not more than three years and the last in not more than 30 years from their date, and no annual maturing instalment shall exceed by *five* times the amount of the smallest annual maturing instalment; provided, that the amount of such instalments of principal may be such that the increase thereof from year to year shall approximately