

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

Section 1. Minnesota Statutes 1953, Section 290.49, Subdivision 3, is amended to read:

Subd. 3. If the taxpayer omits from gross income an amount properly includible therein which is in excess of 25 percent of the amount of gross income stated in the return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun at any time within *six and one-half* years after the return was filed.

Sec. 2. *The provisions of this chapter are applicable to all taxable years beginning after December 31, 1954.*

Approved March 10, 1955.

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#### CHAPTER 126—H. F. No. 820

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.52.*

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

Section 1. Minnesota Statutes 1953, Section 290.52, is amended to read:

**290.52 Administration, enforcement.** The commissioner shall administer and enforce the assessment and collection of the taxes imposed by this chapter. He may, from time to time, make, publish, and distribute rules and regulations in enforcing its provisions. *In his discretion he may make a charge for copies distributed upon request.* He shall cause to be prepared blank forms for the returns required by this chapter. The commissioner shall distribute the same throughout this state and furnish them on application, but failure to receive or secure them shall not relieve any person or corporation from the obligation of making any return required of him or it under this chapter. The commissioner may prescribe rules and regulations governing the recognition of agents, attorneys, or other persons representing claimants before the commissioner, and may require of such persons, agents, and attorneys, before being recognized as representatives of claimants, that they shall show that they are of good character and in good repute, possessed of the necessary qualifications to enable them to render such claimants valuable services, and otherwise competent to advise and assist such claimants in the presentation of their case. Such commissioner may, after due notice and opportunity for hearing, suspend and disbar from further prac-

tice before him, any such person, agent, or attorney, shown to be incompetent, disreputable, or who refuses to comply with the said rules and regulations, or who shall with intent to defraud, in any manner wilfully and knowingly deceive, mislead, or threaten any claimant or prospective claimant, by words, circular, letter, or by advertisement. This shall in no way curtail the rights of individuals to appear in their own behalf or partners or corporations' officers to appear in behalf of their respective partnerships or corporations.

Approved March 10, 1955.

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#### CHAPTER 127—H. F. No. 821

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.62.*

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

Section 1. Minnesota Statutes 1953, Section 290.62, is amended to read:

**290.62 Distribution, refunds.** The revenues derived from the taxes, interest, penalties *and charges* under this chapter shall be paid into the state treasury and credited to a special fund to be known as income tax school fund, and be distributed as follows:

(1) There shall be paid from this income tax school fund all refunds of taxes erroneously collected from taxpayers under this chapter as provided herein;

(2) There shall be transferred each year from this fund to the general revenue fund the amount expended from the latter fund for expenses of administering this chapter;

(3) Out of the balance in this income tax school fund, after meeting the requirements of clauses (1) and (2), there shall be distributed as income tax school aid to each school district of the state, including municipalities operating their own school, an amount equal to \$10 per child between the ages of six and 16 years, both years inclusive, residing in such district without being subject to any conditions; provided, that a child in his sixteenth year shall be included only if in actual attendance in school;

(4) The balance thereof shall be credited to the special state aid fund to be distributed as in this act provided.

Approved March 10, 1955.