

## CHAPTER 128—H. F. No. 823

*An act relating to taxes, on and measured by net income; amending Minnesota Statutes, 1953, Section 290.49, Subdivision 1.*

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

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

290.49 **Assessment, collection.** Subdivision 1. Except as *otherwise provided in this chapter* the amount of taxes assessable with respect to all taxable years ending after January 1, 1937, shall be assessed within three and one-half years after the return is filed. Such taxes shall be deemed to have been assessed within the meaning of this section whenever the commissioner shall have determined the taxable net income of the taxpayer and computed and recorded the amount of tax with respect thereto, and if the amount is found to be in excess of that originally declared on the return, whenever the commissioner shall have prepared a notice of tax assessment and mailed the same to the taxpayer. The notice of tax assessment shall be sent by registered mail to the post office address given in the return, and the record of such mailing shall be presumptive evidence of the giving of such notice, and such records shall be preserved by the commissioner.

Approved March 10, 1955.

## CHAPTER 129—S. F. No. 496

[Not Coded]

*An act relating to the conciliation court of the city of Minneapolis; repealing Laws of 1917, Chapter 263; Laws of 1921, Chapter 285; Laws of 1923, Chapter 262; Laws of 1925, Chapter 90; Laws of 1929, Chapter 242; Laws of 1935, Chapter 145; Laws of 1943, Chapter 148; Laws of 1951, Chapter 527; Laws of 1953, Sections 1 through 6 and Section 8 of Chapter 11.*

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

Section 1. **Conciliation court.** Subdivision 1. **Established court continued.** The establishment of the existing Conciliation Court of the City of Minneapolis is confirmed and said court is continued with the jurisdiction and powers hereinafter stated.