

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

Section 1. Minnesota Statutes 1953, Section 290.43, is amended to read:

290.43 **Where filed.** The returns required to be made under sections 290.37 to 290.39 and 290.41 shall be filed with the commissioner at his office in St. Paul.

Approved March 16, 1955.

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CHAPTER 169—H. F. No. 547

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.16.*

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

Section 1. Minnesota Statutes 1953, Section 290.16, is amended to add a new subdivision to read:

*Amounts received by a lessee for the cancellation of a lease, or by a distributor of goods for the cancellation of a distributor's agreement (if the distributor has a substantial capital investment in the distributorship), shall be considered as amounts received in exchange for such lease or agreement.*

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

Approved March 16, 1955.

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CHAPTER 170—H. F. No. 548

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.18, Subdivision 2.*

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

Section 1. Minnesota Statutes 1953, Section 290.18, Subdivision 2, is amended to read:

Subd. 2. The adjusted gross income shall, except in so far as section 290.19 is applicable, be computed by deducting from the gross income assignable to this state under section 290.17, the following deductions: