

SESSION LAWS
of the
STATE OF MINNESOTA
ENACTED AT THE
SESSION OF THE STATE LEGISLATURE
COMMENCING JANUARY 4, 1955

CHAPTER 1—S. F. No. 7
[Not Coded]

An act to appropriate money from the General Revenue Fund for the expenses of the Revisor of Statutes in drafting bills for the legislature.

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

Section 1. **Revisor of Statutes, appropriation.** The sum of \$18,000 or so much thereof as may be necessary, is hereby appropriated, out of the general revenue fund in the state treasury not otherwise appropriated, to the Revisor of Statutes to pay expenses incurred and salaries of assistants employed in drafting bills for the Legislature. This sum is to be available immediately.

Approved January 28, 1955.

CHAPTER 2—S. F. 15

An act relating to the time of filing returns with respect to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.42.

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

Section 1. Minnesota Statutes 1953, Section 290.42, is amended to read:

290.42 **Date of filing.** The returns required to be made under sections 290.37 to 290.39 and 290.41, other than those under section 290.41, subdivisions 3 and 4, which shall be made within 30 days after demand therefor by the commissioner, shall be filed at the following times:

(1) Returns made on the basis of the calendar year shall be filed on the fifteenth day of *April*, following the close of the calendar year, except that returns of *corporations* shall be filed on the fifteenth day of *March* following the close of the calendar year;

(2) Returns made on the basis of the fiscal year shall be filed on the fifteenth day of the *fourth* month following the close of such fiscal year, except that returns of *corporations* shall be filed on the fifteenth day of the *third* month following the close of the fiscal year;

(3) Returns made for a fractional part of a year as an incident to a change from one taxable year to another shall be filed on the fifteenth day of the *fourth* month following the close of the period for which made, *except that such returns of corporations shall be filed on the fifteenth day of the third month following the close of the period for which made*;

(4) Other returns for a fractional part of a year shall be filed on the fifteenth day of the *fourth* month following the end of the month in which falls the last day of the period for which the return is made, except that such returns of *corporations* shall be filed on the fifteenth day of the *third* month following the end of the month in which falls the last day of the period for which the return is made;

(5) In case of sickness, absence, or other disability, or when, in his judgment, good cause exists, the commissioner may extend the time for filing these returns for not more than six months, except that where the failure is due to absence outside the United States he may extend the period until 30 days after the taxpayer's return to this state. He may require each taxpayer in any of such cases to file a tentative return at the time fixed for filing the regularly required return from him, and to pay a tax on the basis of such tentative return at the times required for the payment of taxes on the basis of the regularly required return from such taxpayer. The commissioner may exercise his power under this clause by general regulation only.

Sec. 2. Application. *The provisions of this chapter are applicable to all taxable years beginning after December 31, 1953.*

Approved January 31, 1955.