

on the developments of services, the members of which shall serve without compensation.

Approved April 27, 1957.

CHAPTER 763—H. F. No. 1428

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.48, Subdivisions 1 and 5.

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

Section 1. Minnesota Statutes 1953, Section 290.48, Subdivision 1, is amended to read:

290.48 Delinquent taxes, collection. Subdivision 1. **Legal action.** If a tax imposed by this chapter, including penalties therein, or any portion of such tax, is not paid within 30 days after it is required to be paid thereunder, the commissioner shall, unless he proceeds under the provisions of subdivision 2 hereof, bring against the person liable for payment thereof an action at law, in the name of the state, for the recovery of the tax and interest and penalties due in respect thereof under this chapter. Such action shall be brought in the district court of the judicial district in which lies the county of the residence or principal place of business within this state of the taxpayer, or, in the case of an estate or trust, of the place of its principal administration, and for this purpose the place named as such in the return, if any, made by the taxpayer shall be conclusive against the taxpayer in this matter. If no such place is named in the return such action may be commenced in Ramsey county. Such action shall be commenced by filing with the clerk of such court a statement showing the name and address of the taxpayer, if known, an itemized summary of the taxable net income on the basis of which the tax has been computed, the tax due and unpaid thereon and the interest and penalties due with respect thereto under the provisions of this chapter, and shall contain a prayer that the court adjudge the taxpayer to be indebted on account of such taxes, interest, and penalties in the amount thereof specified in the statement; a copy of such statement shall be furnished to the clerk therewith. The clerk shall mail a copy of the statement by registered mail to the taxpayer at the address given in the return, if any; and, if no such address is given, then at his last known address, within five days after the same is filed, except that, if the taxpayer's address is not known, notice to him shall be made by posting copy of the

statement for ten days in the place in the courthouse where public notices are regularly posted. The taxpayer shall, if he desires to litigate the claim, or any part thereof, file a verified answer with the clerk setting forth his objections to the claim, or any part thereof; the answer shall be filed on or before the lapse of the twentieth day after the date of mailing the statement; or, if notice has been given by posting, on or before the twentieth day after the expiration of the period during which the notice was required to be posted. If no answer is filed within the specified time, the *clerk, upon the filing of an affidavit of default*, shall enter judgment for the state in the amount prayed for, plus costs of \$10. If an answer be filed, the issues raised shall stand for trial as soon as possible after the filing of the answer, and the court shall determine the issues and direct judgment accordingly; and, if the taxes, interest, or penalties are sustained to any extent over the amount rendered by the taxpayer, shall assess \$10 costs against the taxpayer. The court shall disregard all technicalities and matters of form not affecting the substantial merits. The commissioner may call upon the county attorney or the attorney general to conduct such proceedings on behalf of the state. Execution shall be issued upon the judgment at the request of the commissioner, and such execution shall, in all other respects, be governed by the laws applicable to executions issued on judgments. Only the homestead and household goods of the judgment debtor shall be exempt from seizure and sale upon such execution.

Sec. 2. Minnesota Statutes 1953, Section 290.48, Subdivision 5, is amended to read:

Subd. 5. **Ordinary action at law or in equity.** In addition to all other methods authorized for the collection of the tax, it may be collected in an ordinary action at law or in equity by the state against the taxpayer. *In any action commenced pursuant to this subdivision, upon the filing of an affidavit of default, the clerk of the district court wherein the action was commenced, shall enter judgment for the state for the amount demanded in the complaint together with costs and disbursements.*

Approved April 27, 1957.

CHAPTER 764—H. F. No. 1431

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.46.

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