

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:

Section 1. Minnesota Statutes 1953, Section 290.46, is amended to read:

**290.46 Returns and records, examination; additional assessments, refunds.** The commissioner shall, as soon as practicable after the return is filed, examine the same and make any investigation or examination of the taxpayer's records and accounts that he may deem necessary for determining the correctness of the return. The tax computed by him on the basis of such examination and investigation shall be the tax to be paid by such taxpayer. If the tax found due shall be greater than the amount reported as due on the taxpayer's return, the commissioner shall assess a tax in the amount of such excess and the whole amount of such excess shall be paid to the commissioner within 30 days after notice of the amount and demand for its payment shall have been mailed to the taxpayer by the commissioner. If the understatement of the tax on the return was false and fraudulent with intent to evade the tax, the installments of the tax shown by the taxpayer on his return which have not yet been paid shall be paid to the commissioner within 30 days after notice of the amount thereof and demand for payment shall have been mailed to the taxpayer by the commissioner. If the amount of the tax found due by the commissioner shall be less than that reported as due on the taxpayer's return, the excess shall be refunded to the taxpayer in the manner provided by section 290.50 (except that no demand therefor shall be necessary), if he has already paid the whole of such tax, or credited against any unpaid installment thereof; provided, that no refundment shall be made except as provided in section 290.50, after the expiration of three and one-half years after the filing of the return; except with respect to taxable years beginning after December 31, 1942, and ending before December 31, 1946, in which cases no refundment shall be made except as provided in section 290.50 after the expiration of four years and six months after the filing of the return.

The notices and demands provided for by sections 290.46 to 290.48 shall contain a brief statement of the computation of the tax and shall be sent by *certified* mail to the taxpayer at the address given in his return, if any, and if no such address is given, then to his last known address.

*Sec. 2. The provisions of this act are applicable to all taxable years beginning after December 31, 1956.*

Approved April 27, 1957.

---