

whether such books, papers, records, or memoranda are the property of or in the possession of the taxpayer or any other person or corporation. He shall further have power to require the attendance of any taxpayer or other person having knowledge or information in the premises to compel the production of books, papers, records, or memoranda by persons so required to attend, to take testimony on matters material to such determination, and to administer oaths or affirmations.

(B) *If the amount of net income for any year of any taxpayer as returned to the United States Treasury Department is changed or corrected by the commissioner of internal revenue or other office of the United States or other competent authority, or where a renegotiation of a contract or subcontract with the United States results in a change in net income, such taxpayer shall report such changed or corrected income, or the results of such renegotiation, within 90 days after the final determination of such change or correction or renegotiation, or as required by the commissioner of taxation and shall concede the accuracy of such determination or state wherein it is erroneous. Any taxpayer filing an amended return with such department shall also file within 90 days thereafter a copy of such amended return with the commissioner of taxation.*

(C) *Failure to report such changed or corrected federal net income or to file a copy of such amended federal return as set forth above and within the time stated shall suspend the running of the period of limitation until such report or copy has been furnished to the commissioner of taxation.*

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

Approved April 27, 1957.

CHAPTER 768—H. F. No. 1598

[Coded]

An act relating to the use of liquefied petroleum gas containers and providing penalties for violations thereof.

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

Section 1. [73.51] **Public policy.** It is the intent of the Minnesota Legislature to protect the public welfare and promote safety in the filling and use of pressure vessels containing liquefied petroleum gases through implementing both the interstate commerce commission regulations, within the

State of Minnesota, the rules and regulations of the Minnesota state fire marshal, and the national standards of safety on the filling of these containers. It is deemed necessary to insure that containers properly constructed and tested be used and that a liquefied petroleum gas of suitable and safe vapor pressure be placed in these containers. To attain this end the filling or refilling of liquefied petroleum gas containers by other than the owner or authorized person must be controlled and specific authority to prevent violation and encourage enforcement be established.

Sec. 2. [73.52] **Definitions.** The term "person" shall mean and include any person, persons, firm, firms, corporation or corporations.

The term "owner" shall mean and include (a) any person who holds a written bill of sale or other instrument under which title to the container was transferred to such person, (b) any person who holds a paid or receipted invoice showing purchase and payment of such container, (c) any person whose name, initials, mark, or other identifying device has been plainly and legibly stamped or otherwise shown upon the surface of such container for a period of not less than one year prior to the final enactment and approval of this act, or (d) any manufacturer of a container who has not sold or transferred ownership thereof by written bill of sale or otherwise;

The term "liquefied petroleum gas" as used in this act shall mean and include any material which is composed predominantly of any of the following hydrocarbons or mixtures of the same: propane, propylene, butanes (normal butane and iso-butane), and butylenes.

Sec. 3. [73.53] **Liquefied petroleum gas containers, identifying devices; unlawful acts.** If a liquefied petroleum gas container shall bear upon the surface thereof in plainly legible characters the name, mark, initials or other identifying device of the owner thereof, it shall be unlawful for any person except such owner or a person authorized in writing by him: (a) To fill or refill such container with liquefied petroleum gas or any other gas or compound;

(b) To buy, sell, offer for sale, give, take, loan, deliver or permit to be delivered, or otherwise use, dispose of, or traffic in any such container; or

(c) To deface, erase, obliterate, cover up or otherwise remove or conceal or change any such name, mark, initials or other identifying device of the owner or to place the name, mark, initials or other identifying device of any person other than the owner on such container.

Sec. 4. [73.54] Presumptive evidence of unlawful use of liquefied petroleum gas containers. The use of a liquefied petroleum gas container or containers by any person other than the person whose name, mark, initial or device shall be or shall have been upon such liquefied petroleum gas container or containers, without written consent or purchase of such marked and distinguished liquefied petroleum gas container, for the sale of liquefied petroleum gas or filling or refilling with liquefied petroleum gas, or the possession of such liquefied petroleum gas containers by any person other than the person having his name, mark, initial or other device thereon, without the written consent of such owner, shall and is hereby declared to be presumptive evidence of the unlawful use, filling or refilling, transition of, or trafficking in such liquefied petroleum gas containers.

Sec. 5. [73.55] Violations, search warrants. Whenever any person, or the president, secretary, treasurer, or other officer of any corporation mentioned in this act, or his duly authorized agent who has personal knowledge of the facts, shall make oath in writing before any justice of the peace or police judge, or other magistrate, that the party so making such affidavit has reason to believe and does believe that any of his, her, its or their liquefied petroleum gas containers marked with the name, initials, mark or other device of said owner, are in the possession of or being used by or being filled or refilled or transferred by any person whose name, initials, mark or other device does not appear on said containers, and who is in the possession of, filling or refilling, or using any such containers without the written consent of the owner of such name, initials or trade mark, the said magistrate may, when satisfied that there is reasonable cause, issue a search warrant and cause the premises designated to be searched for the purpose of discovering and obtaining the same, and may also cause to be brought before him the person in whose possession such containers may be found, and shall then inquire into the circumstances of such possession; and if such magistrate finds that such person has been guilty of a violation of this act, he shall impose the punishment herein prescribed, and he shall also award the possession of property taken upon such search warrant to the owner thereof.

Sec. 6. [73.56] Misdemeanor. Any person who shall fail to comply with any of the foregoing provisions of this act shall be deemed guilty of a misdemeanor for each separate offense.

Approved April 27, 1957.
