

payer, if such trade or business consists of the performance of services by the taxpayer as an employee and if such trade or business is to solicit, away from the employer's place of business, business for the employer;

(6) The deductions (other than those provided in paragraphs 1, 8 and 9) allowed by sections 290.09 and 290.077 which are attributable to property held for the production of rents or royalties;

(7) The deductions (other than those provided in paragraph (1)) for depreciation and depletion allowed by section 290.09 (6) and (7) to a life tenant of property or to an income beneficiary of property held in trust;

(8) The deductions (other than those provided in paragraph (1)) allowed by sections 290.09, 290.16, subdivision 5, as losses from the sale or exchange of property;

(9) allowable federal income taxes determined under the provisions of sections 290.09 (3), 290.10 (9) and 290.18;

(10) *The deductions allowed by section 290.16, subdivision 3, relating to long-term capital gains.*

The deductions enumerated in this subdivision shall be allowed to the extent provided in subdivision 1 of this section.

Sec. 8. Repealer. Minnesota Statutes 1953, Section 290.16, Subdivision 2, is hereby repealed.

Sec. 9. *The provisions of this act are applicable to all taxable years beginning after December 31, 1956.*

Approved April 27, 1957.

CHAPTER 770—H. F. No. 1655

An act relating to the board of tax appeals permitting any member of the board of tax appeals to extend the time within which the commissioner of taxation shall file his return and answer, amending Minnesota Statutes 1953, Section 271.06, Subdivision 3.

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

Section 1. Minnesota Statutes 1953, Section 271.06, Subdivision 3 is amended to read:

271.06 Appeals from orders. Subd. 3. **Pleadings.** Within 20 days after the service and filing of the notice of

appeal, unless the appeal be theretofore dismissed, the commissioner shall make, certify, and file with the board a return comprising a copy of any application or petition by which the proceeding was instituted and of any other material paper preceding the order of the commissioner, a copy of the order appealed from, a statement of each finding of fact and ruling of law made by the commissioner in the matter, and a denial, admission, or explanation with respect to each allegation of fact in the notice so far as not covered by the order or findings; provided, that *any member of the board, for cause shown, may extend the time for filing such return for an additional period not exceeding 30 days.* Where the commissioner is required to transmit a copy of the notice of appeal to the attorney general, he shall, within ten days after service of the notice of appeal upon the commissioner, transmit to the attorney general a complete copy of all papers required for the return. Allegations of new matter in the return shall be deemed to be denied by the appellant.

Approved April 27, 1957.

CHAPTER 771—H. F. No. 1656

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.50, Subdivision 4.

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

Section 1. Minnesota Statutes 1953, Section 290.50, Subdivision 4, is amended to read:

Subd. 4. **Consent to extend time.** If the commissioner and the taxpayer have within the periods prescribed in subdivision (1) of this section consented in writing to any extension of time for the assessment of the tax under the provisions of section 290.49, subdivision 8, the period within which a claim for refund may be filed, or a refund may be made or allowed, *if no claim is filed*, shall be the period within which the commissioner and the taxpayer have consented to an extension for the assessment of the tax and six months thereafter, provided, however, that the period within which a claim for refund may be filed shall not expire prior to two years after the tax was paid.

Approved April 27, 1957.
