

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.
