

torney general, all or any part of that part of the Sleepy Eye Lake State Park, established by Laws 1921, Chapter 503, which lies in Government Lots 2, 3 and 4, Section 29, Township 110 North, Range 22 West, Brown County, Minnesota.

Sec. 2. Any moneys received by the state from the sale of land pursuant to this act shall be deposited in the state park finance fund and may be expended in accordance with the law relating to said fund.

Approved March 6, 1959.

#### CHAPTER 72—H. F. No. 284

*An act relating to taxes on and measured by net income, amending Minnesota Statutes 1957, Section 290.42.*

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

Section 1. Minnesota Statutes 1957, Section 290.42, is hereby amended to read:

[290.42] **Filing returns, date.** The returns required to be made under sections 290.37 to 290.39 and 290.41, other than those under section 290.41, subdivisions 3 and 4, which shall be made within 30 days after demand therefor by the commissioner, shall be filed at the following times:

(1) Returns made on the basis of the calendar year shall be filed on the fifteenth day of April, following the close of the calendar year, except that returns of corporations shall be filed on the fifteenth day of March following the close of the calendar year;

(2) Returns made on the basis of the fiscal year shall be filed on the fifteenth day of the fourth month following the close of such fiscal year, except that returns of corporations shall be filed on the fifteenth day of the third month following the close of the fiscal year;

(3) Returns made for a fractional part of a year as an incident to a change from one taxable year to another shall be filed on the fifteenth day of the fourth month following the close of the period for which made, except that such returns of corporations shall be filed on the fifteenth day of the third month following the close of the period for which made;

(4) Other returns for a fractional part of a year shall be filed on the fifteenth day of the fourth month following the

end of the month in which falls the last day of the period for which the return is made, except that such returns of corporations shall be filed on the fifteenth day of the third month following the end of the month in which falls the last day of the period for which the return is made;

(5) *If the due date for any return required under chapter 290 falls upon:*

(A) *A Saturday, such return filed by the following Monday shall be considered to be timely filed;*

(B) *A legal holiday, such return filed on the next succeeding business day, shall be considered to be timely filed, except, that for the purpose of this paragraph, Saturday shall not be considered to be a business day.*

(6) In case of sickness, absence, or other disability, or when, in his judgment, good cause exists, the commissioner may extend the time for filing these returns for not more than six months, except that where the failure is due to absence outside the United States he may extend the period, until 30 days after the taxpayer's return to this state. He may require each taxpayer in any of such cases to file a tentative return at the time fixed for filing the regularly required return from him, and to pay a tax on the basis of such tentative return at the times required for the payment of taxes on the basis of the regularly required return from such taxpayer. The commissioner may exercise his power under this clause by general regulation only.

Approved March 6, 1959.

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CHAPTER 73—H. F. No. 347

[Not Coded]

*An act providing for the renewal of existence of non-profit corporations.*

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

Section 1. **Nonprofit corporations, renewal of existence.** Nonprofit corporations, renewal of existence. Any religious, social, fraternal, charitable, hospital association or other corporation not organized for pecuniary profit, with or without capital stock, whose period of duration has expired prior to the passage of this act or which may hereafter expire before May 1, 1959, and the same has not been renewed and such corpora-