

notice, and such records shall be preserved by the commissioner.

Approved April 20, 1961.

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#### CHAPTER 510—S. F. No. 1294

*Relating to excise taxes on gasoline and gasoline substitutes; amending Minnesota Statutes 1957, Section 296.04, Subdivision 3.*

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

Section 1. Minnesota Statutes 1957, Section 296.04, Subdivision 3, is amended to read:

Subd. 3. **Storage tanks.** The general surroundings and conditions at all places where petroleum products are processed, held, stored, or offered for sale shall be inspected and all storage tanks and other containers shall be inspected in order to ascertain that they are kept clean and free from all impurities.

*Every person holding petroleum products in storage tanks or other containers shall maintain a calibration or gauge chart for each such tank or container.*

Approved April 20, 1961.

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#### CHAPTER 511—S. F. No. 1295

*An act relating to taxation; amending Minnesota Statutes 1957, Section 290.49, Subdivision 6.*

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

Section 1. Minnesota Statutes 1957, Section 290.49, Subdivision 6, is amended to read as follows:

Subd. 6. **No return or false or fraudulent return.** ~~In the case of~~ *When a taxpayer files a false or fraudulent return with intent to evade tax or of failure when a taxpayer fails to file a return the tax may be assessed, or and a pro-*

**Changes or additions indicated by italics, deletions by strikeout.**

ceeding in court for the collection of such tax may be begun at any time.

Approved April 20, 1961.

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CHAPTER 512—S. F. No. 1310

*Relating to county parks; providing for the establishment, maintenance, and operation thereof; authorizing other governmental subdivisions to co-operate therein and contribute thereto.*

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

Section 1. [398.31] **Application; exercise of powers.** Except as otherwise expressly provided or indicated by the context, sections 1 to 6 apply only to counties which do not contain a city of the first class and in which no park districts have been activated as provided by Minnesota Statutes 1957, Chapter 398, as amended, and the term "county" as used in said sections means any such county. Except as otherwise expressly provided, all powers vested in a county by sections 1 to 6 shall be exercised by the county board.

Sec. 2. [398.32] **County parks.** Subdivision 1. **Acquisition, establishment, and maintenance.** Any county may acquire by purchase, lease, or gift or by condemnation as provided by law any land or water areas or interests therein within or outside of the county which the county board deems suitable for use by the residents of the county for public park purposes and related outdoor recreational purposes, may establish and name the same as county parks or other units, and may hold, improve, maintain, supervise, control, and operate the same for said purposes; provided, that no such area situated in any other county as defined by section 1 or otherwise shall be acquired without the approval by resolution of the county board thereof, and no such area situated within the limits of any city, village, or borough shall be acquired without the approval by resolution of the governing body thereof.

Subd. 2. **Existing areas.** Except as otherwise expressly provided, all areas heretofore or hereafter acquired by any county under any other law for public park purposes, public access to waters, or related outdoor recreational purposes shall be deemed to be county parks or other units of

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