

SESSION LAWS
of the
STATE OF MINNESOTA

ENACTED AT THE
SECOND EXTRA SESSION OF THE
SIXTY-SECOND STATE LEGISLATURE
COMMENCING DECEMBER 18, 1961

SECOND EXTRA SESSION

CHAPTER 1—H. F. No. 34

[Coded in Part]

An act relating to taxes on and measured by net income; amending Laws 1961, Chapter 213, Article I, Section 3, as amended by Extra Session Laws 1961, Chapter 91, Article II, Section 5; Minnesota Statutes 1957, Section 290.45, Subdivision 2; and Minnesota Statutes 1957, Section 290.50 as amended by adding a new subdivision.

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

Section 1. Laws 1961, Chapter 213, Article I, Section 3, as amended by Extra Session Laws 1961, Chapter 91, Article II, Section 5, is amended to read:

Sec. 3. **[290.94] Credit for 1961 tax.** Each individual shall, for the calendar year 1961, or, in the case of an individual on the fiscal year basis, for his fiscal year beginning in 1961, be entitled to a credit of 75 percent of an amount determined by computing the normal income tax less personal credits plus the surtax liability imposed by Section 290.06, Subdivision 5, reduced by the tax credit, if any, provided for by Minnesota Statutes 1957, Section 290.081 as amended by Chapter 213, Laws of 1961.

For the purpose of computing the applicable credit where a joint return is filed by husband and wife, such return shall be considered as that of an individual.

Changes or additions indicated by italics, deletions by strikeout.

In the case of more than one taxable year beginning during the calendar year 1961, the 75 percent credit shall apply against such amount determined as specified in this section for the last taxable year so beginning in 1961.

The provisions of this section shall be applicable only to those taxpayers who have ~~duly filed income tax returns required to be filed for taxable years commencing after December 31, 1954, and who have timely paid all taxes and interest shown to be due on such returns for all such taxable years, on or before April 16, 1962, which date may be extended by the commissioner under the terms, conditions and limitations provided for in Minnesota Statutes, Section 290.42 (6);~~

(A) *filed all income tax returns required to be filed for taxable years commencing after December 31, 1954, and*

(B) *paid all taxes, penalties and interest shown to be due on such returns, as calculated by the taxpayer, or confessed judgment to the state of Minnesota for such taxes, penalties and interest.*

In the case of taxpayers on a fiscal year basis the credit provided by this section shall be available if the requirements of this paragraph are satisfied on or before the fifteenth day of the fourth month following the close of the last fiscal year commencing in 1961.

Declarations of estimated tax shall not constitute income tax returns for the purposes of this act.

In the event that any of the provisions of this section render this act unconstitutional, such provisions shall be severable.

Sec. 2. Minnesota Statutes 1957, Section 290.45, Subdivision 2, is amended to read:

Subd. 2. **Extensions.** (A) At the request of the taxpayer, and for good cause shown, the commissioner may extend the time for payment of the amount determined as the tax by the taxpayer, or any installment thereof, or any amount determined as a deficiency, for a period not to exceed six months from the date prescribed for the payment of the tax or an installment thereof. In such case the amount in respect of which the extension is granted shall be paid *together with interest at the rate of four percent per annum on or before the date of the expiration of the period of the extension.*

(B) *When any portion of the tax as reported by the taxpayer together with interest and penalty thereon, if any, has not been paid six months from the date prescribed by law for the payment thereof, or within six months after the passage of this act, whichever is the later, the commissioner may extend the time for payment thereof*

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for a further period not to exceed 30 months. When the authority of this paragraph (B) is invoked, the extension shall be evidenced by written agreement signed by the taxpayer and the commissioner, stating the amount of such tax with penalty and interest, if any, and providing for the payment of such amount in regular weekly, semi-monthly or monthly installments, which agreement shall contain a confession of judgment for such amount and for any unpaid portion thereof and providing that the commissioner may forthwith enter judgment against the taxpayer in the District Court of the County of his residence as shown upon his tax return for the unpaid portion of the amount specified in said extension agreement. The principal sum specified in said agreement shall bear interest at the rate of six percent per annum on all unpaid portions thereof until the same has been fully paid or the unpaid portion thereof has been entered as a judgment, which judgment shall bear interest at the rate of six percent per annum. If it shall appear to the satisfaction of the commissioner that the tax reported by the taxpayer is in excess of the amount actually owing by the taxpayer, the extension agreement or the judgment entered pursuant thereto shall be so corrected. If after making such extension agreement or entering judgment with respect thereto, the commissioner shall determine that the tax as reported by the taxpayer is less than the amount actually due, the commissioner shall assess such further tax in accordance with the provisions of Minnesota Statutes 1957, Chapter 290, as amended. The authority granted to the commissioner by this paragraph (B) is in addition to any other authority granted to the commissioner by law to extend the time of payment or the time for filing a return and shall not be construed in limitation thereof.

Sec. 3. *The provisions of paragraph (B) of section 2 of this act shall be applicable to request for an extension of time for the payment of a tax, any installment thereof or an amount determined to be a deficiency, received by the commissioner after the effective date of this act and may apply to any taxable year.*

Sec. 4. Minnesota Statutes 1957, Section 290.50, as amended, is amended by adding a new subdivision to read:

[Subd. 5.] Overpayments; credits and refunds. (a) *If the amount allowable as a credit under Laws 1961, Chapter 213, Article 1, Section 1, Subdivision 12 (relating to credit for tax withheld at source) or an amount determined to be an overpayment under Laws 1961, Chapter 213, Article 1, Section 2, Subdivision 9, exceeds the taxes imposed by Chapter 290 against which such credit is allowable the amount of such excess shall be considered an overpayment. An amount paid as tax shall constitute an overpayment even if in fact there was no tax liability with respect to which such amount was paid.*

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(b) *Notwithstanding any other provision of law to the contrary, in the case of any overpayment the commissioner, within the applicable period of limitations, may credit the amount of such overpayment against any liability in respect of Minnesota income tax on the part of the person who made the overpayment and shall refund any balance of more than one dollar to such person if the taxpayer shall so request.*

The commissioner is authorized to prescribe regulations providing for the crediting against the estimated income tax for any taxable year of the amount determined by the commissioner to be an overpayment of the income tax for a preceding taxable year.

Sec. 5. *The provisions of section 4 shall be applicable to taxable years beginning after December 31, 1961.*

Approved December 20, 1961.

SECOND EXTRA SESSION

CHAPTER 2—S. F. No. 2

[Coded]

An act relating to Congressional Districts; dividing the state of Minnesota into eight districts; repealing Minnesota Statutes 1957, sections 2.73 to 2.82.

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

Section 1. **[2.731] Number of districts.** The state of Minnesota is divided into eight congressional districts, each of which is entitled to elect one representative to the Congress of the United States of America.

Sec. 2. **[2.741] First district.** The first congressional district shall consist of the counties of Dakota, Rice, Goodhue, Steele, Dodge, Wabasha, Olmsted, Winona, Freeborn, Mower, Fillmore, and Houston.

Sec. 3. **[2.751] Second district.** The second congressional district shall consist of the counties of McLeod, Carver, Sibley, Scott, Nicollet, LeSueur, Brown, Pipestone, Murray, Cottonwood, Watonwan, Blue Earth, Waseca, Rock, Nobles, Jackson, Martin, and Faribault.

Sec. 4. **[2.761] Third district.** The third congressional

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