

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

Section 1. Minnesota Statutes 1961, Section 290.53, Subdivision 2, is amended to read:

Subd. 2. **Income tax; failure to make and file return, not due to wilful neglect.** In case of any failure to make and file a return as required by this chapter within the time prescribed by law or prescribed by the commissioner in pursuance of law, unless it is shown that such failure is not due to wilful neglect, there shall be added to the tax in lieu of the five percent specific penalty provided in subdivision 1: five percent if the failure is for not more than 30 days with an additional five percent for each additional 30 days or fraction thereof during which such failure continues, not exceeding 25 percent in the aggregate. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax, *and the amount of said tax together with the amount so added shall bear interest at the rate of four percent per annum from the time such tax should have been paid until paid* unless the tax has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the tax.

For the purposes of this subdivision the amount of any taxes required to be shown on the return shall be reduced by the amount of any part of the tax which is paid on or before the date prescribed for payment of the tax and by the amount of any credit against the tax which may be claimed upon the return.

Sec. 2. *The provisions of this act shall be applicable to the taxable years beginning after December 31, 1964.*

Approved May 12, 1965.

CHAPTER 398—S. F. No. 1057

An act relating to taxes on and measured by net income, amending Minnesota Statutes 1961, Section 290.91.

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

Section 1. Minnesota Statutes 1961, Section 290.91, is amended to read:

290.91 **Income tax; commissioner; destruction of returns.** The commissioner of taxation is hereby authorized to destroy all income tax returns, including audit reports, orders and correspondence

Changes or additions indicated by italics, deletions by strikeout.

relating thereto, which have been on file in his office for a period of five years or more. The commissioner may, in his discretion, before destruction, make copies thereof by microfilm, photostat or other similar means. Such copies, when certified to by the commissioner, shall be admissible in evidence in the same manner and be given the same effect as the original documents destroyed.

The commissioner may, in his discretion, destroy correspondence and documents contained in the files of the division which do not relate specifically to any income tax return.

Approved May 12, 1965.

CHAPTER 399—S. F. No. 1135

An act relating to migratory water fowl; providing for the hours of taking geese in certain counties; amending Minnesota Statutes 1961, Section 100.27, Subdivision 6.

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

Section 1. Minnesota Statutes 1961, Section 100.27, Subdivision 6, is amended to read:

Subd. 6. **Geese; hours of taking.** All migratory game birds, excepting mourning doves, may be taken and possessed whenever and so long as the taking or possession is not prohibited by federal laws or regulations, subject, however, to all requirements of chapters 97 to 102, provided that it shall be unlawful to take any migratory game birds at any time in violation of any federal law or regulation. Mourning doves shall not be taken and possessed in the state. *Provided in the counties of Grant, Traverse, Stevens, and all that part of Big Stone county, except that area bounded on the north by State Highway 7 from the East county line to the point where it intersects with United States Highway No. 75, thence southerly on said highway No. 75 to the South county line, during open season, and except on the first day of such open season, geese may be taken only between sunrise and 12 o'clock noon of each day.*

Sec. 2. *This act shall be effective only for a period of two years from July 1, 1965, to July 1, 1967.*

Approved May 12, 1965.

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