

come effective pursuant to the provisions of subdivision 1 of this section are effective on July 1, 1965.

Sec. 3. *This act shall become effective only after its approval by the governing body of the city of Moorhead and upon compliance with the provisions of Minnesota Statutes, Section 645.021.*

Approved April 13, 1965.

CHAPTER 191—S. F. No. 1077

[Coded]

An act relating to taxes on and measured by net income and amended income tax returns.

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

Section 1. **[290.391] Income tax; amended returns.** Any taxpayer who finds that his income tax return as originally filed is in error may correct such error by filing an amended return. An amended return should be filed on a return form for the same year as the return that is being corrected and the words "Amended Return" should be placed at the top of page one of the return. The filing date of the original return starts the running of the statute of limitations, and any subsequent filing of an amended return does not toll the statute.

If the taxpayer is entitled to a credit or refund due to the correction, the amended return will serve as a claim or a claim for refund form may be filed. In either case the claim must be filed before the limitation period expires.

Approved April 13, 1965.

CHAPTER 192—H. F. No. 107

[Not Coded]

An act relating to certain enumerated towns in the county of Waseca; authorizing such towns to make certain public improvements in conformity with Minnesota Statutes 1961, Chapter 429, and any act amendatory thereof.

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