

*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.

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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.

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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~~.**

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

**Section 1. Waseca county, towns in; public improvements.**

**Subdivision 1.** *The towns named in subdivision 2 may make the following improvements:*

(1) To acquire, open, and widen any street, and to improve the same by constructing, reconstructing, and maintaining sidewalks, pavement, gutters, curbs, and vehicle parking strips of any material, or by grading, graveling, oiling, or otherwise improving the same, including the beautification thereof and including storm sewers or other street drainage and connections from sewer, water, or similar mains to curb lines.

(2) To construct, reconstruct, extend, and maintain storm and sanitary sewers and systems, including outlets, treatment plants, pumps, lift stations, service connections, and other appurtenances of a sewer system, within and without the corporate limits.

(3) To install, replace, extend, and maintain street lights and street lighting systems.

(4) To construct, reconstruct, extend, and maintain waterworks systems, including mains, valves, hydrants, service connections, wells, pumps, reservoirs, tanks, treatment plants, and other appurtenances of a waterworks system, within and without the corporate limits. *Such improvements shall be made in conformity with the terms and provisions of Minnesota Statutes 1961, Chapter 429, and any act amendatory thereof.*

**Subd. 2.** This section applies to the towns of Alton, Bloomington Grove, Byron, Freedom, Iosco, Janesville, New Richland, Otisco, St. Mary, Vivian, Wilton, and Woodville, situated in the county of Waseca. For the purposes of Minnesota Statutes 1961, Chapter 429, and any act amendatory thereof, each of such towns is a municipality as defined therein, and the town board of supervisors of each of such towns is the "council" thereof as defined in Minnesota Statutes 1961, Section 429.011, Subdivision 3.

**Sec. 2.** This act takes effect as to each specific town named in section 1 only after its approval by the town board of supervisors of such town and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 13, 1965.

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