

until the plans and specifications of the public building have been approved by the fire marshal, ~~unless the contract therefor was awarded prior to the effective date of this act. In the case of any other public building defined in section 1 but not owned by the state of Minnesota to be constructed or remodeled the plans and specifications thereof shall be submitted to the fire marshal for review and within 30 days after his receipt thereof he shall notify the submitting authority of his recommendations if any. The provisions of this section are inapplicable to contracts awarded prior to its effective date.~~

Approved April 22, 1965.

CHAPTER 244—S. F. No. 1055

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1961, Section 290.41, Subdivision 2.

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

Section 1. Minnesota Statutes 1961, Section 290.41, Subdivision 2, is amended to read:

Subd. 2. **Income tax; information returns; by persons or corporations.** Every person or corporation making payments *in the regular course of a trade or business* during the taxable year to any person or corporation in excess of \$500 \$600 on account of rents, or of \$250 \$10 or more on account of interest, or in excess of \$100 \$10 on account of dividends, or in excess of \$600 on account of either wages, salaries, or commissions, or on account of earnings in excess of \$250 \$10 distributed to its members by savings, building and loan associations chartered under the laws of this state or the United States, shall make a return in respect to such payments in excess of the amounts specified, giving the names and addresses of the persons to whom such payments were made, the amounts paid to each. The state treasurer or other corresponding officer, by whatever name known, of every political subdivision of the state, of every city, village, or borough and of every school district, shall, on or before the first day of March each year, beginning with March, 1938, make and file with the commissioner of taxation a report giving the name of each employee or official to whom the state or such political subdivision, city, village, borough, or school district, during the preceding calendar year, paid any salary or wages in excess of

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\$600, together with the last known address of such employee or official.

Approved April 22, 1965.

CHAPTER 245—S. F. No. 1101

An act relating to highway railroad grade crossing protection; amending Minnesota Statutes 1961, Section 219.40, as amended.

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

Section 1. Minnesota Statutes 1961, Section 219.40, as amended by Laws 1963, Chapter 458, Section 2, is amended to read:

219.40 Railroad regulations; determination; order; flagmen or safety device. The commission shall decide the matter set forth in the complaint and make a report in writing thereof, including findings of fact, and make such order as it shall deem proper in the premises and, if the commission shall find the crossing to be dangerous, it may require the railroad company complained of to provide flagmen at such crossing, or adopt such safety device as the commission may deem necessary for the proper protection of the crossing, or it may require the removal of any structure, embankment or other obstruction to the view, or it may require the crossing complained of or other crossing in the vicinity thereof closed, or it may require the railroad company to construct an overhead or maintain an underground crossing and divide the cost thereof between the railroad company, the town, county, municipal corporation, or state highway department interested, on such terms and conditions as to the commission may seem just and equitable. Where the railroad has been constructed or the grade thereof lowered after the laying out of the highway and the railroad tracks are seven feet or more below the natural surface of the ground, the commission may require the maintenance of an overhead bridge with suitable approaches and require the complaining city, village, town, or county to remove any embankment, structure or other obstruction to the view as may be reasonable and necessary to properly protect the crossing; provided, that no highway shall be laid out over any railroad so as to cross at the same grade until such crossing has been approved by the commission. If the railroad and warehouse commission *after notice and hearing* orders the installation of a safety device, gates, flagmen or other type of special protection, or the

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