

sessors shall continue as provided by charter or as otherwise provided by statute.

Sec. 4. *This act shall be effective on passage.*

Approved April 23, 1965.

CHAPTER 255—S. F. No. 1056

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1961, Section 290.46.

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

Section 1. Minnesota Statutes 1961, Section 290.46, is amended to read:

290.46 Income tax; examination of returns; assessments, refunds. The commissioner shall, as soon as practicable after the return is filed, examine the same and make any investigation or examination of the taxpayer's records and accounts that he may deem necessary for determining the correctness of the return. The tax computed by him on the basis of such examination and investigation shall be the tax to be paid by such taxpayer. If the tax found due shall be greater than the amount reported as due on the taxpayer's return, the commissioner shall assess a tax in the amount of such excess and the whole amount of such excess shall be paid to the commissioner within 30 days after notice of the amount and demand for its payment shall have been mailed to the taxpayer by the commissioner. If the understatement of the tax on the return was false and fraudulent with intent to evade the tax, the installments of the tax shown by the taxpayer on his return which have not yet been paid shall be paid to the commissioner within 30 days after notice of the amount thereof and demand for payment shall have been mailed to the taxpayer by the commissioner. If the amount of the tax found due by the commissioner shall be less than that reported as due on the taxpayer's return, the excess shall be refunded to the taxpayer in the manner provided by section 290.50 (except that no demand therefor shall be necessary), if he has already paid the whole of such tax, or credited against any unpaid installment thereof; provided, that no refundment shall be made except as provided in section 290.50, after the expiration of three and one-half years after the filing of the return; except with respect to taxable years beginning after December 31, 1942, and ending before De-

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ember 31, 1946, in which cases no refundment shall be made except as provided in section 290.50 after the expiration of four years and six months after the filing of the return.

If the commissioner examines returns of a taxpayer for more than one year, he may issue one order covering the several years under consideration reflecting the aggregate refund or additional tax due.

The notices and demands provided for by sections 290.46 to 290.48 shall be in such form as the commissioner may determine (including a statement) and shall contain a brief explanation of the computation of the tax and shall be sent by mail to the taxpayer at the address given in his return, if any, and if no such address is given, then to his last known address.

In cases where there has been an overpayment of a self-assessed liability as shown on the return filed by the taxpayer, the commissioner may refund such overpayment to the taxpayer and no demand therefor shall be necessary; further, written findings by the commissioner, notice by mail to the taxpayer and certificate for refundment by the commissioner shall not be necessary and the provisions of Minnesota Statutes, Section 270.10, in such case, shall not be applicable.

Approved April 23, 1965.

CHAPTER 256—H. F. No. 125

An act relating to state trunk highways, authorizing the commissioner of highways to enter into agreements with an adjoining nation or province for the acquisition, construction, maintenance and operation of free or toll bridges over international boundary waters; amending Minnesota Statutes 1961, Section 165.08.

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

Section 1. Minnesota Statutes 1961, Section 165.08, is amended to read:

165.08 **Bridges; international boundary waters.** *Subdivision 1.* When a trunk highway leads to waters forming the boundary between this state and an adjoining nation or province thereof, and the Congress of the United States has authorized the construction of a bridge or bridges over the waters, the commissioner may enter into equitable agreements with the authorized authorities of the na-

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