

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-

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

tion or province providing for the *purchase*, construction, reconstruction, maintenance, repair, and operation of the bridge or bridges, and for the division of costs and responsibilities to be borne by each therefor. The bridge or bridges shall thereafter be constructed, reconstructed, maintained, improved, and operated in accordance with the agreement.

Subd. 2. The agreement may provide that such bridges may be operated as free bridges or as toll bridges, and if the latter, tolls may be collected for the use thereof at rates sufficient to liquidate the capital costs in a reasonable period of time.

Subd. 3. When any trunk highway leads to a toll bridge over boundary waters between this state and an adjoining nation or province, and such bridge is owned by a municipality of this state, the commissioner may purchase such bridge and assume the obligations of any bonds issued for the construction of such bridge and still outstanding at the time of purchase. Such bridge may be purchased under agreement with the adjoining nation or province, or may be purchased in its entirety with trunk highway funds. Upon such purchase, the bridge may be operated as a free bridge or as a toll bridge. If such bridge is operated as a toll bridge, the commissioner may collect tolls for the use of the bridge in such amounts so as to, as nearly as practicable, enable the outstanding bonds to be retired at maturity from the income from such toll charges.

Subd. 4. All costs to be borne by this state of purchasing, constructing, reconstructing, maintaining, improving and operating such bridges, including interest and principle payments of any bond obligations assumed by the commissioner shall be paid out of the trunk highway fund. Minnesota's share of all tolls collected under agreement with an adjoining nation or province, and all tolls collected for any toll bridge purchased entirely by this state shall be paid into the trunk highway fund.

Approved April 23, 1965.

CHAPTER 257—H. F. No. 181

An act relating to public drainage systems; increasing the maximum cost of drainage system repairs which may be undertaken without bids or contracts; amending Minnesota Statutes 1961, Section 106.471, Subdivision 2.

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