

first month. Such election shall be made in such manner as the commissioner shall prescribe by regulation.

*In case of sickness, absence, or other disability, or when in the judgment of the commissioner good cause exists, he may upon application extend the time for making the election under subdivision 1 for not more than twelve months following the close of the taxable year for which the election is sought; provided, however, that an application for an extension of time with respect to taxable years beginning after December 31, 1960 and prior to December 31, 1963 may be filed not later than December 31, 1965.*

(2) An election may be made under subdivision 1 by a small business corporation for its first taxable year which begins after December 31, 1960, and on or before the date of enactment of this act, and ends after such date any time

(A) within the 90 day period beginning on the day after the date of the enactment of this act; or

(B) if its taxable year ends within such 90 day period; before the close of such taxable year.

An election may be made pursuant to this paragraph only if the small business corporation has been a small business corporation (as defined in section 290.971, subdivision 1) on each day after the date of the enactment of this act and before the day of such election.

Approved May 12, 1965.

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## CHAPTER 395—S. F. No. 1007

[Coded in Part]

*An act relating to crimes and criminals, prohibiting the sale and distribution of certain articles, drugs, or medicines and the furnishing of information in connection therewith; amending Minnesota Statutes 1961, Section 617.25.*

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

Section 1. Minnesota Statutes 1961, Section 617.25, is amended to read:

**617.25 Contraceptive devices; sale; indecent articles and information.** Every person who shall sell, lend, or give away, or in any manner exhibit, or offer to sell, lend, or give away, or have in his possession with intent to sell, lend, give away, or advertise or offer

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

for sale, loan, or distribution, any instrument or article, or any drug or medicine; ~~for the prevention of conception, or~~ for causing unlawful abortion; or shall write or print, or cause to be written or printed, a card, circular, pamphlet, advertisement, or notice of any kind, or shall give oral information, stating when, where, how, or whom, or by what means such article or medicine can be obtained or who manufactures it, shall be guilty of a gross misdemeanor and punished by imprisonment in the county jail for not more than one year or by a fine of not more than \$500 or by both.

**Sec. 2. [617.251] Sale of articles relating to prevention of conception or disease.** *Instruments, articles, drugs or medicines for the prevention of conception or disease may be sold, offered for sale, distributed or dispensed only by persons or organizations recognized as dealing primarily with health or welfare. Anyone convicted of violation of this section shall be guilty of a gross misdemeanor and punished by imprisonment not to exceed one year or by a fine of not more than \$500 or both.*

Approved May 12, 1965.

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CHAPTER 396—S. F. No. 1027

[Not Coded]

*An act authorizing the conveyance of certain real estate owned by the state to the Minneapolis Society For The Blind, Inc. subject to certain restrictions.*

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

**Section 1. Conveyance of state lands; Society For The Blind.** Notwithstanding any law to the contrary, the governor, upon recommendation of the commissioner of highways, shall transfer and convey by quit claim deed, in such form as the attorney general approves, in the name of the state of Minnesota, to the Minneapolis Society For The Blind, Inc., the following described real estate situated in Hennepin County, Minnesota, to wit:

All that part of the five following described tracts:

1. That part of Lot 7, Block 10, Groveland Addition to Minneapolis, according to the plat thereof on file and of record in the office of the Register of Deeds in and for Hennepin County, described as follows: Commencing at a point 16.5 feet north of the southeast corner of said Lot 7; thence north along the easterly line of said Lot 7, a distance of

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