

line of said Lot 20, distant 32 feet east of the southwest corner thereof; thence run northeasterly to a point distant 60 feet northerly (measured at right angles) from a point on the south line of said Lot 20, distant 65 feet east of the southwest corner thereof; thence run easterly to a point on the east line of Lot 21, said Block 10, distant 60 feet north of the southeast corner of said Lot 20 (when measured along the east line of said Lots 20 and 21); thence run southeasterly to a point, distant 41 feet easterly (measured at right angles) from a point on the east line of said Lot 20, distant 27 feet north of the southeast corner thereof; thence run southeasterly to a point on the south line of Lot 4, said Block 10, distant 84 feet east of the southwest corner of said Lot 4; thence run southeasterly to a point on the south line of the first above described tract, distant 5 feet westerly of the southeast corner thereof and there terminating;

also all rights that the State may have to a strip of land 7.5 feet in width, said strip described as follows: Commencing 16.5 feet north of the southeast corner 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; thence south along easterly line of said Lot 7, a distance of 7.5 feet; thence west in a straight line to a point on the west line of said Lot 7, distant 8.4 feet north of the southwest corner; thence north a distance of 7.5 feet along said west line; thence east in a straight line to point of beginning.

Subject to the following restriction: No access shall be permitted to Trunk Highway No. 169 (Legislative Route No. 110) from the above described real estate along the above described line.

Sec. 2. The consideration to be paid by the Minneapolis Society For The Blind, Inc. to the state of Minnesota for deposit into the trunk highway fund for the real estate to be conveyed hereunder shall be in the amount of \$2500.

Approved May 12, 1965.

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#### CHAPTER 397—S. F. No. 1032

*An act relating to taxes on and measured by net income, amending Minnesota Statutes 1961, Section 290.53, Subdivision 2.*

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

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

Section 1. Minnesota Statutes 1961, Section 290.53, Subdivision 2, is amended to read:

Subd. 2. **Income tax; failure to make and file return, not due to wilful neglect.** In case of any failure to make and file a return as required by this chapter within the time prescribed by law or prescribed by the commissioner in pursuance of law, unless it is shown that such failure is not due to wilful neglect, there shall be added to the tax in lieu of the five percent specific penalty provided in subdivision 1: five percent if the failure is for not more than 30 days with an additional five percent for each additional 30 days or fraction thereof during which such failure continues, not exceeding 25 percent in the aggregate. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax, *and the amount of said tax together with the amount so added shall bear interest at the rate of four percent per annum from the time such tax should have been paid until paid* unless the tax has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the tax.

*For the purposes of this subdivision the amount of any taxes required to be shown on the return shall be reduced by the amount of any part of the tax which is paid on or before the date prescribed for payment of the tax and by the amount of any credit against the tax which may be claimed upon the return.*

Sec. 2. *The provisions of this act shall be applicable to the taxable years beginning after December 31, 1964.*

Approved May 12, 1965.

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#### CHAPTER 398—S. F. No. 1057

*An act relating to taxes on and measured by net income, amending Minnesota Statutes 1961, Section 290.91.*

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

Section 1. Minnesota Statutes 1961, Section 290.91, is amended to read:

290.91 **Income tax; commissioner; destruction of returns.** The commissioner of taxation is hereby authorized to destroy all income tax returns, including audit reports, orders and correspondence

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