

*such returns shall be filed on or before the fifteenth day of the ninth month following the close of the taxable year.*

(5) If the due date for any return required under chapter 290 falls upon:

(A) A Saturday, such return filed by the following Monday shall be considered to be timely filed;

(B) A legal holiday, such return filed on the next succeeding business day shall be considered to be timely filed, except, that for the purpose of this paragraph, Saturday shall not be considered to be a business day.

(6) In case of sickness, absence, or other disability, or when, in his judgment, good cause exists, the commissioner may extend the time for filing these returns for not more than six months, except that where the failure is due to absence outside the United States he may extend the period until 30 days after the taxpayer's return to this state. He may require each taxpayer in any of such cases to file a tentative return at the time fixed for filing the regularly required return from him, and to pay a tax on the basis of such tentative return at the times required for the payment of taxes on the basis of the regularly required return from such taxpayer. The commissioner may exercise his power under this clause by general regulation only.

Sec. 2. *The provisions of this act shall be applicable to taxable years commencing after December 31, 1966.*

Approved March 23, 1967.

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## CHAPTER 114—S. F. No. 379

[Not Coded]

*An act authorizing the issuance of bonds by Independent School District Number 97.*

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

Section 1. **Independent School District No. 97; bonds.** Notwithstanding the limitations of Minnesota Statutes, Section 475.53, Independent School District Number 97, which includes the village of Moose Lake and other territory, may issue general obligation bonds of the district in an amount not exceeding \$1,900,000 over and above indebtedness heretofore incurred by it. Such bonds shall be authorized by vote of the electors, and shall be sold and issued at such

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

time or times as may be determined by the school board, in the manner prescribed by Minnesota Statutes, Chapter 475; provided, that if prior to issuing any of such bonds the district obtains any capital loan or loans under the maximum effort school aid law, the amount of bonds authorized hereby shall be reduced by the amount of such loan or loans.

Sec. 2. The district may levy the taxes required by law for the payment of such bonds and interest thereon without limitation as to rate or amount, and the levy of such taxes shall not cause the amount of other taxes, levied or to be levied by the district, which are subject to any such limitation, to be reduced in any amount whatsoever.

Sec. 3. This act shall be effective upon its approval by a majority of the school board of Independent School District Number 97, and upon compliance with Minnesota Statutes, Section 645.021.

Approved March 23, 1967.

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#### CHAPTER 115—S. F. No. 574

[Coded]

*An act relating to probate judges; amending Minnesota Statutes 1965, Section 490.12, by adding a subdivision thereto.*

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

Section 1. Minnesota Statutes 1965, Section 490.12, is amended by adding a subdivision thereto to read:

**Subd. 6. Probate judges; extension of term of judge near retirement.** *When the term of any judge of the probate court would expire three years or less from the time when he would become eligible to retire under the provisions of this section, upon written application by such judge to the governor stating his intention to retire upon eligibility, the governor shall forthwith make a written order accepting such retirement application, and extending his term of office for three years or such proportion thereof as may be necessary to make him eligible for such retirement.*

Approved March 23, 1967.

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