

served upon the taxpayer by mail at the address shown in his return. Such judgment shall be entered by the clerk of court of any county upon the filing of a photocopy or similar reproduction of that part of the return containing the confession of judgment along with a statement of the commissioner or his agent that the tax has not been paid.

(b) *Notwithstanding any other provision of the law to the contrary, the commissioner may, within five years after a written agreement is signed by the taxpayer and the commissioner under the provisions of section 290.45, subdivision 2, enter judgment on the confession of judgment contained within said agreement after ten days notice served upon the taxpayer at the address shown in said agreement. Such judgment shall be entered by the clerk of court of any county upon the filing of said agreement or a certified copy thereof along with a statement of the commissioner or his agent that the tax has not been paid.*

Approved May 6, 1969.

CHAPTER 306—S. F. No. 1289

An act relating to income taxes and the rent credit; amending Minnesota Statutes 1967, Section 290.982.

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

Section 1. Minnesota Statutes 1967, Section 290.982, is amended to read:

290.982 **Income tax; rent credit; claimant.** Claimant means a person who has filed a claim under sections 290.981 to 290.992, who was domiciled in this state during the entire calendar year preceding the year in which he files claim for relief, who resided in a rented or leased private commercial unit operated for profit for not less than the last six months of the calendar year covered by the claim. ~~When two or more individuals of a household are able to meet the qualifications for a claimant, they may determine between them as to who the claimant shall be. If they are unable to agree the matter shall be referred to the commissioner of taxation and his decision shall be final.~~ When a unit is occupied by two or more individuals and more than one such individual is able to qualify as a claimant, ~~and some or all such qualified individuals are not related such as a husband and wife,~~ such individuals may determine between them as to who the claimant shall be. If they are unable to agree, the matter shall

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

be referred to the commissioner of taxation and his decision shall be final.

Approved May 6, 1969.

CHAPTER 307—S. F. No. 1291

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1967, Section 290.46.

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

Section 1. Minnesota Statutes 1967, Section 290.46, is amended to read:

290.46 Income tax; mailing of notices and demands; 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 December 31, 1946, in which cases no refundment shall be made except as provided in section 290.50 after

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