

## CHAPTER 37—S.F.No.385

*An act relating to taxes on and measured by net income; authorizing the commissioner to credit certain overpayments against previous tax liabilities of certain persons filing joint returns; amending Minnesota Statutes 1969, Section 290.50, Subdivision 5.*

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

Section 1. Minnesota Statutes 1969, Section 290.50, Subdivision 5, is amended to read:

Subd. 5. **TAXATION; INCOME TAX; OVERPAYMENTS; CREDITS.** (a) If the amount allowable as a credit under section 290.92, subdivision 12 (relating to credit for tax withheld at source) or an amount determined to be an overpayment under section 290.93, subdivision 9, exceeds the taxes imposed by chapter 290 against which such credit is allowable the amount of such excess shall be considered an overpayment. An amount paid as tax shall constitute an overpayment even if in fact there was no tax liability with respect to which such amount was paid.

(b) Notwithstanding any other provision of law to the contrary, in the case of any overpayment the commissioner, within the applicable period of limitations, may credit the amount of such overpayment against any liability in respect of Minnesota income tax on the part of the person who made the overpayment or against any liability in respect to Minnesota income tax on the part of either spouse who shall have filed a joint return for the taxable year in which the overpayment was made and shall refund any balance of more than one dollar to such person if the taxpayer shall so request.

The commissioner is authorized to prescribe regulations providing for the crediting against the estimated income tax for any taxable year of the amount determined by the commissioner to be an overpayment of the income tax for a preceding taxable year.

Approved March 5, 1971.

## CHAPTER 38—S.F.No.390

*An act relating to income taxation; designating the commissioner of taxation as payee of taxes imposed by Minnesota Statutes 1969, Chapter 290; amending Minnesota Statutes 1969, Section 290.45, Subdivision 1.*

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

Section 1. Minnesota Statutes 1969, Section 290.45, Subdivision 1, is amended to read:

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

**290.45 TAXATION; INCOME TAX; PAYEE OF TAXES.** Subdivision 1. **DATE DUE, INSTALLMENTS.** The tax imposed by this chapter shall be paid to the commissioner of taxation at St. Paul, Minnesota at the time fixed for filing the return on which the tax is based, except that at the election of the following taxpayers the balance of tax due after applying any tax credit and payment of estimated tax may be paid in two equal installments, as follows:

(a) as to estates and trusts, the first shall be paid at the time fixed for filing the return, and the second on or before six months thereafter.

(b) as to corporations, the first shall be paid at the time fixed for filing the return and the second on or before three months thereafter. If any installment is not paid on or before the date fixed for its payment the whole amount of the tax unpaid shall become due and payable. They shall be paid to the commissioner or to the local officers designated by the commissioner with whom the return is filed as hereinbefore provided.

Approved March 5, 1971.

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**CHAPTER 39—S.F.No.486**

[Not Coded]

*An act authorizing Olmsted county to purchase certain surveyor field records.*

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

**Section 1. OLMSTED COUNTY; SURVEYOR FIELD RECORDS.** Notwithstanding any other provision of law the county of Olmsted may purchase by negotiation the private field records of any past Olmsted county surveyor.

**Sec. 2.** This act is effective upon approval by the board of county commissioners of Olmsted county and upon compliance with Minnesota Statutes, Section 645.021.

Approved March 5, 1971.

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**CHAPTER 40—H.F.No.495**

[Coded in Part]

*An act relating to teachers retirement; amending Minnesota Statutes 1969, Sections 354.05, Subdivisions 2, 23, and 25; 354.07,*

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