

Section 1. Minnesota Statutes 1971, Section 2.724, Subdivision 2, is amended to read:

Subd. 2. **SUPREME COURT; TEMPORARY ASSIGNMENTS.** To promote and secure more efficient administration of justice, the chief justice of the supreme court of the state shall supervise and coordinate the work of the district courts of the state. The supreme court may provide by rule that the chief justice not be required to write opinions as a member of the supreme court. Its rules may further provide for it to hear and consider cases in divisions, and it may by rule assign temporarily any retired justice of the supreme court or one district judge at a time to act as a justice of the supreme court. Upon the assignment of a district judge to act as a justice of the supreme court a district judge previously acting as a justice may continue to so act to complete his duties. Any number of justices may disqualify themselves from hearing and considering a case, in which event the supreme court may assign temporarily a retired justice of the supreme court or a district judge to hear and consider the case in place of each disqualified justice. At any time that a retired justice is acting as a justice of the supreme court under this section, he shall receive, in addition to his retirement pay, such further sum, to be paid out of the general fund of the state, as shall afford him the same salary as an associate justice of the supreme court.

Sec. 2. This act is in effect upon final enactment.

Approved March 9, 1973.

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## CHAPTER 19—H.F.No.552

*An act relating to taxes on and measured by net income; estimated tax defined; amending Minnesota Statutes 1971, Section 290.93, Subdivision 3.*

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

Section 1. Minnesota Statutes 1971, Section 290.93, Subdivision 3, is amended to read:

Subd. 3. **TAXATION; INCOME TAX; ESTIMATED TAX DEFINED.** For purposes of this section, in the case of an individual, the term "estimated tax" means the amount which the individual estimates as the sum of the taxes imposed by Minnesota

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

Statutes, Chapter 290, for the taxable year, minus the amount which the individual estimates as his allowable credits against income tax under Minnesota Statutes, ~~Section 290.06, Subdivision 3, not exceeding the amount of such income tax, minus the credit allowed under section 290.92, subdivision 12, reduced by the tax credit, if any, provided for by section 290.081 Chapter 290.~~

Sec. 2. The provisions of this act shall be effective for taxable years beginning after December 31, 1972.

Approved March 9, 1973.

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## CHAPTER 20—H.F.No.555

*An act relating to taxes on and measured by net income; refund claims; amending Minnesota Statutes 1971, Section 290.50, Subdivision 1.*

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

Section 1. Minnesota Statutes 1971, Section 290.50, Subdivision 1, is amended to read:

**290.50 TAXATION; INCOME TAX; OVERPAYMENTS. CLAIMS FOR REFUND.** Subdivision 1. **PROCEDURE, TIME LIMIT.** (a) A taxpayer who has paid, voluntarily or otherwise, or from whom there has been collected (other than by the methods provided for in section 290.48, subdivisions 1 and 5) an amount of tax for any year in excess of the amount legally due for that year, may file with the commissioner a claim for a refund of such excess. Except as provided in subdivision 4 no such claim shall be entertained unless filed within two years after such tax was paid or collected, or within three and one-half years from the filing of the return, whichever period is the longer, or if no return was filed by the taxpayer, within two years from the time the tax was paid. If the claim relates to an overpayment on account of failure to deduct a loss due to a bad debt or to a security becoming worthless, the period shall be seven years from the date the return was filed, and in such case the refund shall be limited to the amount of such overpayment.

(b) If the claim was filed by the taxpayer during the three and one-half year period following the filing of the return, timely filed in accordance with the provisions of section 290.42, the amount of

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