

devise, or inheritance from the decedent, as if it had been acquired by the estate or such person in the transaction in which the right to receive the income was originally derived: and the amount includible in gross income under paragraph (1) or (2) of this subdivision shall be considered in the hands of the estate or such person to have the character which it would have had in the hands of the decedent if the decedent had lived and received such amount.

(4) *In the case of an installment obligation received by a decedent on the sale or other disposition of property, the income from which was properly reportable by the decedent on the installment basis under section 290.07, subdivision 3, if such obligation is acquired by the decedent's estate from the decedent or by any person by reason of the death of the decedent or by bequest, devise, or inheritance from the decedent*

(a) *an amount equal to the excess of the face amount of such obligation over the basis of the obligation in the hands of the decedent (determined under section 290.07, subdivision 3) shall, for the purpose of paragraph (1), be considered as an item of gross income in respect of the decedent; and*

(b) *such obligation shall, for purposes of paragraphs (2) and (3), be considered a right to receive an item of gross income in respect of the decedent, but the amount includible in gross income under paragraph (2) shall be reduced by an amount equal to the basis of the obligation in the hands of the decedent (determined under section 290.07, subdivision 3).*

Sec. 2. *The provisions of this chapter are applicable to all taxable years beginning after December 31, 1956.*

Approved April 27, 1957.

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CHAPTER 762—H. F. No. 1373

[Coded]

*An act to promote the public welfare, authorizing appointment of a special assistant on aging, authorizing county welfare boards to designate county services coordinators and appoint county services committees.*

WHEREAS, more than 300,000 Minnesota citizens are now 65 years of age or older; and

WHEREAS, the number of our older citizens is rapidly

increasing and is expected to reach nearly a half million by 1980; and

WHEREAS, it is the desire of the legislature that our older citizens should have the opportunity for an enjoyable and productive life; and

WHEREAS, the cost of financial assistance to the aging is rising and appears likely to continue to do so at an ever increasing rate; and

WHEREAS, an increasing proportion of the persons committed to the state hospitals for the mentally ill are older citizens; and

WHEREAS, only a well coordinated program of public and private services for the aging, whether or not they are presently receiving financial assistance, appears likely to reverse these trends and at the same time increase the opportunities for an enjoyable and productive life; and

WHEREAS, a pilot program designed to provide such services is necessary to develop procedures whereby these ends can best be accomplished;

NOW THEREFORE, BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. (256.01) [Subd. 7.] **Special assistant on aging.** *The commissioner of welfare may appoint and fix the salary of a special assistant on aging in the unclassified service and a clerk-steno in the classified service. Such special assistant shall encourage cooperation among agencies, both public and private, including the departments of the state government, in providing services for the aging. He shall provide consultation to county welfare boards in developing local services for the aging, shall promote volunteer services programs and stimulate public interest in the problems of the aging. He shall serve as executive secretary to the advisory committee on aging.*

Sec. 2. [Subd. 8.] **County services coordinators.** *The county welfare board of any county may designate a county services coordinator who shall coordinate services and activities, both public and private, that may further the well being of the aging and meet their social, psychological, physical and economic needs, and shall perform such other duties as the board may direct. The board may appoint a citizens advisory committee which shall advise the coordinator and the board*

on the developments of services, the members of which shall serve without compensation.

Approved April 27, 1957.

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CHAPTER 763—H. F. No. 1428

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.48, Subdivisions 1 and 5.*

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

Section 1. Minnesota Statutes 1953, Section 290.48, Subdivision 1, is amended to read:

**290.48 Delinquent taxes, collection.** Subdivision 1. **Legal action.** If a tax imposed by this chapter, including penalties therein, or any portion of such tax, is not paid within 30 days after it is required to be paid thereunder, the commissioner shall, unless he proceeds under the provisions of subdivision 2 hereof, bring against the person liable for payment thereof an action at law, in the name of the state, for the recovery of the tax and interest and penalties due in respect thereof under this chapter. Such action shall be brought in the district court of the judicial district in which lies the county of the residence or principal place of business within this state of the taxpayer, or, in the case of an estate or trust, of the place of its principal administration, and for this purpose the place named as such in the return, if any, made by the taxpayer shall be conclusive against the taxpayer in this matter. If no such place is named in the return such action may be commenced in Ramsey county. Such action shall be commenced by filing with the clerk of such court a statement showing the name and address of the taxpayer, if known, an itemized summary of the taxable net income on the basis of which the tax has been computed, the tax due and unpaid thereon and the interest and penalties due with respect thereto under the provisions of this chapter, and shall contain a prayer that the court adjudge the taxpayer to be indebted on account of such taxes, interest, and penalties in the amount thereof specified in the statement; a copy of such statement shall be furnished to the clerk therewith. The clerk shall mail a copy of the statement by registered mail to the taxpayer at the address given in the return, if any; and, if no such address is given, then at his last known address, within five days after the same is filed, except that, if the taxpayer's address is not known, notice to him shall be made by posting copy of the