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Subd. 27.	Walter J. Tuttle, 13031 W. 8th St., Fond du Lac, Duluth, Minnesota	300.00
Subd. 28.	Earl L. Bayless, 130 Ave. W. & 3rd St., Fond du Lac, Duluth, Minnesota	350.00
Subd. 29.	Raymond Krueger, 205-102nd Avenue, W., Duluth, Minn.	232.00
Subd. 30.	Arthur Francois, 2233 McMenemy Road, St. Paul, Minn., For damages to car due to negligence of Minnesota Highway Department	139.34

Sec. 6. The provisions of this act are effective immediately upon its enactment.

Approved March 6, 1959.

CHAPTER 70—S. F. No. 354

An act relating to chiropody; amending Minnesota Statutes 1957, Section 153.01 by adding a new Subdivision thereto.

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

Section 1. Minnesota Statutes 1957, Section 153.01, is amended by adding a subdivision to read:

Subd. 4. Podiatry. The word "podiatry" for the purpose of sections 153.01 to 153.15 shall by synonomous in meaning to the word chiropody.

Approved March 6, 1959.

CHAPTER 71—S. F. No. 405

[Not Coded]

An act authorizing the sale of certain lands in Brown county by the Commissioner of Conservation.

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

Section 1. Sleepy Eye State Park, sale of land. The commissioner of conservation may sell for cash, in the manner provided for the sale of state trust fund lands, and convey in the name of the state by deed in form approved by the at-

torney general, all or any part of that part of the Sleepy Eye Lake State Park, established by Laws 1921, Chapter 503, which lies in Government Lots 2, 3 and 4, Section 29, Township 110 North, Range 22 West, Brown County, Minnesota.

Sec. 2. Any moneys received by the state from the sale of land pursuant to this act shall be deposited in the state park finance fund and may be expended in accordance with the law relating to said fund.

Approved March 6, 1959.

CHAPTER 72—H. F. No. 284

An act relating to taxes on and measured by net income, amending Minnesota Statutes 1957, Section 290.42.

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

- Section 1. Minnesotá Statutes 1957, Section 290.42, is hereby amended to read:
- [290.42] Filing returns, date. The returns required to be made under sections 290.37 to 290.39 and 290.41, other than those under section 290.41, subdivisions 3 and 4, which shall be made within 30 days after demand therefor by the commissioner, shall be filed at the following times:
- (1) Returns made on the basis of the calendar year shall be filed on the fifteenth day of April, following the close of the calendar year, except that returns of corporations shall be filed on the fifteenth day of March following the close of the calendar year;
- (2) Returns made on the basis of the fiscal year shall be filed on the fifteenth day of the fourth month following the close of such fiscal year, except that returns of corporations shall be filed on the fifteenth day of the third month following the close of the fiscal year;
- (3) Returns made for a fractional part of a year as an incident to a change from one taxable year to another shall be filed on the fifteenth day of the fourth month following the close of the period for which made, except that such returns of corporations shall be filed on the fifteenth day of the third month following the close of the period for which made;
- (4) Other returns for a fractional part of a year shall be filed on the fifteenth day of the fourth month following the