

(B) A legal holiday, such return filed on the next succeeding business day shall be considered to be timely filed, except, that for the purpose of this paragraph, Saturday shall not be considered to be a business day.

(6) In case of sickness, absence, or other disability, or when, in his judgment, good cause exists, the commissioner may extend the time for filing these returns for not more than six months, except that where the failure is due to absence outside the United States he may extend the period until 30 days after the taxpayer's return to this state. He may require each taxpayer in any of such cases to file a tentative return at the time fixed for filing the regularly required return from him, and to pay a tax on the basis of such tentative return at the times required for the payment of taxes on the basis of the regularly required return from such taxpayer. The commissioner may exercise his power under this clause by general regulation only.

Approved March 16, 1961.

---

CHAPTER 101—S. F. No. 92

[Coded]

*An act authorizing the commissioner of conservation to acquire lands for park purposes.*

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

Section 1. [85.194] **Cross river scenic state wayside.** The commissioner of conservation is authorized to acquire by gift or purchase, as funds are available, the following described lands in the county of Cook, and state of Minnesota:

All of sections 25, 26, 35, 36 in township 59 north, range 5 west.

Said lands when acquired as herein provided shall be perpetually dedicated for state park purposes and administered in the manner provided for other state parks and shall be known as Cross River Scenic State Wayside.

Approved March 16, 1961.

---

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