

way-railroad grade crossings, and for the construction, reconstruction and maintenance of bridges and approaches existing or necessary for the separation of grades at railroad and trunk highway intersections; and in carrying out his duties, to let all necessary contracts in the manner prescribed by law. The commissioner may make agreements with and cooperate with any governmental authority for the purpose of effectuating the provisions of this chapter.

Approved May 20, 1965.

CHAPTER 506—H. F. No. 825

[Coded]

An act relating to the powers of the commissioner of taxation; amending Minnesota Statutes 1961, Section 270.07, by adding a new subdivision thereto.

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

Section 1. Minnesota Statutes 1961, Section 270.07, is amended by adding a new subdivision to read:

Subd. 4. Taxation; disposition of erroneous remittances. If the commissioner of taxation receives a remittance erroneously made payable to him and he had knowledge that the proper payee is a state or local official of this state, he may endorse such remittance to the proper state or local official. The commissioner of taxation is also authorized to return a remittance if the records indicate that it has been erroneously submitted.

Approved May 20, 1965.

CHAPTER 507—H. F. No. 834

An act to require the identification of fur trappers' license numbers; amending Minnesota Statutes 1961, Section 98.51, Subdivision 2.

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

Section 1. Minnesota Statutes 1961, Section 98.51, Subdivision 2, is amended to read:

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