

*by a court and, upon petition by the physical therapist, the suspension is lifted by the board of medical examiners after a hearing.*

Approved March 28, 1967.

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CHAPTER 120—S. F. No. 1056

*An act relating to taxes on and measured by net income and providing certain safeguards in the employment of a commercial photographer for the purpose of developing microfilm of income tax returns and other documents and the destruction of the original documents so copied; amending Minnesota Statutes 1965, Section 290.91.*

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

Section 1. Minnesota Statutes 1965, Section 290.91, is amended to read:

**290.91 Income tax; microfilm of records; destruction of returns.** The commissioner of taxation is hereby authorized to destroy all income tax returns, including audit reports, orders and correspondence relating thereto, which have been on file in his office for a period of five years or more. The commissioner may, in his discretion, ~~before destruction;~~ *make copies thereof of such returns, orders or correspondence by microfilm, photostat or other similar means and may immediately destroy the original documents from which such copies have been made.* Such copies, when certified to by the commissioner, shall be admissible in evidence in the same manner and be given the same effect as the original documents destroyed.

The commissioner may, in his discretion, destroy correspondence and documents contained in the files of the division which do not relate specifically to any income tax return.

*Notwithstanding the above provisions (or the provisions of section 290.61) the commissioner may, utilizing such safeguards as he in his discretion deems necessary, employ a commercial photographer for the purpose of developing microfilm of returns or other documents.*

Approved March 28, 1967.

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