

a city of the second class situated in two or more counties may, upon request of the governing body of such city, be appointed to the office of Deputy Sheriff in any one or more of the counties in which said city is located.

Approved April 26, 1947.

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CHAPTER 555—S. F. No. 779  
[Coded as Section 471.67]

*An act relating to the management, maintenance and improvement of certain state parks by municipalities and authorizing such municipalities to appropriate and expend moneys therefor.*

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

[471.67] **Agreement between commissioner of conservation and municipality.** Subdivision 1. **Terms and conditions.** The commissioner of conservation and any city or village, however organized, by its governing body or duly authorized park board or park commission, may make an agreement under such terms and conditions as they deem advisable for the management, maintenance and improvement by such municipality of any lands lying wholly within its boundaries which were acquired by the state for park purposes by gift, purchase or condemnation not inconsistent with the terms and conditions or restrictions under which such lands were acquired.

Sec. 2. Subd. 2. **Municipality to maintain.** Such municipality may appropriate and expend moneys from its general revenue or other fund available for the purposes authorized by this act.

Approved April 26, 1947.

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CHAPTER 556—S. F. No. 904

*An act relating to inheritance and transfer taxes, amending Minnesota Statutes 1945, Sections 291.18 and 291.32, and repealing Minnesota Statutes 1945, Section 291.19, Subdivisions 5, 6 and 7.*

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

Section 1. Minnesota Statutes 1945, Section 291.18, is amended to read as follows:

**291.18. Tax erroneously paid; refundment.** When any tax imposed by this chapter shall have been paid or collected, other than by the methods provided in Minnesota Statutes 1945, Sections 291.27 or 271.06, in excess of the amount legally due, the person or corporation paying the same shall be entitled to a refundment of the amount of such taxes overpaid, together with interest thereon at the rate of six per cent per annum from the date of payment, in the manner provided by section 291.32; provided that all applications for such refundment shall be made within two years from the payment of the tax.

Section 2. Minnesota Statutes 1945, Section 291.32, is amended to read as follows:

**291.32. Refunding of tax. Subdivision 1. Application; examination and order; refundment.** Whenever, under the provisions of section 291.11 or section 291.18, any person or corporation shall be entitled to a return of any part of a tax previously paid, he shall make application to the commissioner of taxation for a determination of the amount which he is entitled to have returned, and on such application shall furnish the commissioner of taxation with affidavits and other evidence showing the facts which entitled him to such return and the amount he is entitled to have returned. Upon the filing of such application the commissioner of taxation shall examine the same and shall make a written order thereon denying or allowing the application in whole or in part and shall mail a copy of such order by registered mail to the applicant at the address stated on the application. If such application is allowed in whole or in part, the commissioner of taxation with the approval of the attorney general shall cause such refund to be paid in the manner provided by law.

It shall be the duty of the state treasurer to pay warrants therefor out of any funds in the state treasury not otherwise appropriated. The moneys necessary to pay such warrants are hereby appropriated out of any moneys in the state treasury not otherwise appropriated.

**Subd. 2. Applicant may sue.** If the application is denied in whole or in part the taxpayer may commence an action against the commissioner to recover any overpayments of taxes claimed to be refundable but for which the commissioner has issued no order of refundment. Such action may be brought in the District Court of the district in which lies the county of his residence or principal place of business if an estate or trust, of the principal place of its administration,

*or in the district court for Ramsey County. Such action may be commenced after the expiration of six months after the application is filed if the commissioner has not taken final action thereon and shall be commenced within 18 months after the date of the order denying the application. If the commissioner has not acted within two years after the application is filed, it shall be considered denied.*

Sec. 3. **Repealer.** Minnesota Statutes 1945, Section 291.19, Subdivisions 5, 6 and 7, are hereby repealed.

Approved April 26, 1947.

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CHAPTER 557—S. F. No. 1031

[Coded as Section 161.19]

*An act relating to a new central office building for the department of highways, and repealing Laws 1943, Chapter 560.*

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

[161.19] **Highway central office building.** Section 1. Subdivision 1. **Acquisition of land.** The Commissioner of Highways is authorized to acquire by purchase, gift or condemnation, a suitable tract of land in the City of St. Paul, County of Ramsey, State of Minnesota, for the construction of a new central office building for the department of highways, the location of the site selected to be approved by the Governor.

Sec. 2. Subd. 2. **Plans and specifications.** The Commissioner of Administration, with the approval of the Commissioner of Highways and of the Governor, shall prepare or cause to be prepared plans and specifications for the construction of a new central office building for the Department of Highways to be submitted at the next session of the legislature for its consideration.

Sec. 3. Subd. 3. **Cooperation with other agencies.** The Commissioner of Highways, the Commissioner of Administration and the Governor, in the selection of the site and the preparation of plans and specifications for the construction of a new central office building for the Department of Highways as hereinbefore provided, shall cooperate with the State Veterans Service Building Commission in carrying out the