

CHAPTER 258—H. F. No. 778.

An Act requiring the preservation of records of all companies, joint stock associations, copartnerships, corporations, or individuals required by law to pay taxes to the state upon a gross earnings basis, and prescribing a penalty for the destruction or mutilation of such documents.

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

Records, etc., to be kept for six years.—Section 1. That every person, company, joint stock association, co-partnership, or corporation, required by law to pay taxes to the state upon a gross earnings basis, shall keep as a permanent file, and in such a manner as to make them easily accessible at all times for inspection by a properly accredited representative of the public examiner's department, or the railroad and warehouse commission, all books, records, documents, papers and statistics relating to such gross earnings, for at least six years subsequent to the date that such gross earnings tax returns have been rendered to the state.

What may be destroyed.—Sec. 2. Any detached papers subordinate to statements of gross earnings, or reports compiled in the accounting department, the full details of which are included in other statements or reports on file in as perfect a form, and which have been passed upon in a general examination by the special examiners or representatives of the state, but which have not reached the time limit prescribed in section 1, may, upon the recommendations of such special examiner or representatives, and written approval of the public examiner, be destroyed.

Violation a gross misdemeanor.—Sec. 3. Any person who shall wilfully violate the provisions of this act, shall be deemed guilty of a gross misdemeanor.

Sec. 4. All other acts, or parts of acts, inconsistent with this act, are hereby repealed.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 19, 1909.