

Section 2. This act shall take effect and be in force from and after its passage.

Approved March 7, 1939.

CHAPTER 57—H. F. No. 374.

An act relating to the branding or marking of prison or convict made goods, wares and merchandise offered for sale or intended for sale in this state, and to amend the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 3976-32.

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

Section 1. **Branding or marking prison made goods.**—The 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 3976-32, is hereby amended so as to read as follows:

"3976-32. The brand, label or mark required by *the 1938 Supplement to Mason's Minnesota Statutes of 1927, Section 3976-31*, shall contain at the head or top thereof the words "Prison Made" followed by the name of the penal or reformatory institution in which it was manufactured, produced, or mined in plain English lettering of the style known as great primer roman capitals. Such brand or mark, if the article will permit, shall be placed upon it and when such branding or marking is impossible, a label shall be used and attached. Such brand, mark or label shall be placed or attached outside of and on a conspicuous part of the finished article so as to be plainly visible to the purchasing public and also shall be placed outside of its box, crate or covering."

Approved March 8, 1939.

CHAPTER 58—H. F. No. 108

An act authorizing the purchase of gravel beds by certain counties.

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

Section 1. **Certain counties may purchase gravel beds.**—Any county having real and personal property of the true

and full value of \$40,000,000, and not to exceed \$45,000,000, according to the last valuation thereof, and having a population of 20,000, and not to exceed 25,000, inhabitants according to the last official census thereof, and containing 30 full and fractional townships, may on or before December 1, 1939, if the County Board shall deem it necessary for the purpose of building or repairing public roads within its jurisdiction, procure by purchase or condemnation, in the manner provided by law, any plot of ground not exceeding 80 acres, containing gravel or stone or clay or sand or one or more of such road materials, suitable for road purposes, together with the right of way to the same of sufficient width to allow teams to pass and on the most practicable route to the nearest public road.

Approved March 9, 1939.

CHAPTER 59—S. F. No. 195

An act to repeal Laws 1933, Chapter 405, Section 46, and to repeal Extra Session Laws 1935-1936, Chapter 87, and to amend Extra Session Laws 1937, Chapter 49, Section 24, imposing and relating to an income tax and taxes measured by income and the assessment and collection of such taxes.

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

Section 1. Law repealed.—That Laws 1933, Chapter 405, Section 46, and Extra Session Laws 1935-1936, Chapter 87 be and they are hereby repealed.

Sec. 2. Limit of assessment.—That Extra Session Laws 1937, Chapter 49, Section 24 be and the same is hereby amended so as to read as follows :

“(a) The amount of income taxes imposed by this Act shall be assessed within three years after the return was filed, and no proceedings in court without assessment for the collection of such taxes shall be begun after the expiration of such period.

“(b) In case of income received during the life time of a decedent, or by his estate during administration, or by a corporation, the tax shall be assessed, and any proceeding in court without assessment for the collection of such tax shall be begun, within 18 months after written request therefor (filed after the return is made) by the executor, adminis-