

evidences of indebtedness to a referendum vote, is hereby authorized to issue and sell such bonds or other evidences of indebtedness without submitting the question of such issue to a referendum vote, by following the procedure hereinafter outlined.

*Before any such bonds or other evidences of indebtedness may be issued hereunder by such a county without submitting the proposal to make such issue to a referendum vote of the electors of such political subdivision, a resolution shall first be adopted by an unanimous vote of all the members of the board of county commissioners of such county, declaring an emergency to exist making it necessary to borrow in the specified amount without submitting the question of issuance of bonds or other evidences of indebtedness to a vote of the electors of said political subdivision.*

**Sec. 3. Bonds; sale, limitations; levy.** Upon the passage of such resolution, the board of commissioners of any such county may proceed to issue and sell its bonds or other evidences of indebtedness covering such loans, in the manner prescribed by Minnesota Statutes 1949, Section 475.15, and they shall be valid legal obligations of the county without the referendum vote of the electors. Such bonds or evidences of indebtedness shall become due and payable in not more than five years from the date of issue.

The bonds or other evidences of indebtedness issued pursuant to this act shall be subject to the provisions of such laws of the state as govern the said county in making loans in regard to the levy of a tax for interest and principal and for the payment thereof. No provision of any act passed during the present session of the Legislature, limiting the tax which may be levied in such county shall in any way limit the tax to be levied for the payment of the principal or interest of bonds, issued pursuant to the provisions of this act.

**Sec. 4. Laws suspended.** All laws or parts of law inconsistent herewith are hereby suspended during the operation of this act; provided, however, that this action shall not be construed as repealing or suspending any other law authorizing counties coming within the provisions of this act to issue bonds.

Approved April 22, 1953.

---

CHAPTER 621—S. F. No. 1718

[Not Coded]

*An act relating to a county sanatorium commission in any county in this state now or hereafter having a population*

of over 150,000 persons, an area of over 5,000 square miles, and ratifying all acts of the county sanatorium commission of any such county since April 6, 1949; and amending Laws 1953, Chapter 291.

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

**Section 1. St. Louis county; sanatorium commission.** In any county of this state having a population of over 150,000 persons and an area of over 5,000 square miles, the county board shall appoint a commission consisting of three members, at least one of whom shall be a licensed physician. These members shall be chosen with reference to their special fitness for such office and their appointments, before becoming effective, shall be approved by the state board of health. Except as provided in Section 2, under the first appointment, one member shall be chosen for one year, one for two years, and one for three years; and thereafter one member shall be chosen each year to serve for a period of three years. The commission shall be known as the county sanatorium commission. Its members shall serve without financial benefit, but shall be entitled to *compensation and reimbursement* for all actual expenses in connection with their official duties *as provided by Laws 1951, Chapter 154*. The sanatorium commission shall have full charge and control of all moneys received for the credit of the sanatorium fund and for the construction of any sanatorium building, its location, erection, and maintenance and make such regulations concerning the same as may seem to it advisable. It shall appoint and employ a competent superintendent and other necessary help. The superintendent shall be the secretary of the commission and one member of the commission shall be designated by it as its president. The members of the commission shall qualify by subscribing to and taking the usual oath of office and hold office as indicated above or until their successors are appointed and approved and have qualified.

**Sec. 2. Continuation of former commission.** In any county referred to in section 1 wherein there was a county sanatorium commission which was established and functioning under Minnesota Statutes 1945, Sections 376.10 to 376.17, prior to the repeal thereof by Laws of Minnesota 1949, Chapter 283, and which has continued to function since April 6, 1949, the members thereof shall constitute the first commission which is established pursuant to section 1 and shall serve until the date when the terms for which they were appointed to said commission will expire. Upon the expiration of their respective terms, the vacancies shall be filled for terms of three years as provided in section 1.

Sec. 3. Acts of former commission ratified. All acts performed and actions heretofore taken by the commission since April 6, 1949, which would have been valid if Minnesota Statutes 1945, Sections 376.10 to 376.17, had not been repealed by Laws of Minnesota 1949, Chapter 283, are validated.

Approved April 22, 1953.

---

CHAPTER 622—H. F. No. 307

*An act relating to taxes on and measured by net income; amending Minnesota Statutes 1949, Section 290.42, as amended by Laws 1951, Chapter 607.*

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

Section 1. Minnesota Statutes 1949, Section 290.42, as amended by Laws 1951, Chapter 607, is amended to read:

290.42 **Date of filing.** The returns required to be made under sections 290.37 to 290.39 and 290.41, other than those under section 290.41, subdivisions 3 and 4, which shall be made within 30 days after demand therefor by the commissioner, shall be filed at the following times:

(1) Returns made on the basis of the calendar year shall be filed on the fifteenth day of March, following the close of the calendar year, except that returns of fiduciaries of estates or trusts shall be filed on or before the fifteenth day of April following the close of the calendar year;

(2) Returns made on the basis of the fiscal year shall be filed on the fifteenth day of the third month following the close of such fiscal year, except that returns of fiduciaries of estates or trusts shall be filed on or before the fifteenth day of the fourth month following the close of the fiscal year;

(3) Returns made for a fractional part of a year as an incident to a change from one taxable year to another shall be filed on the fifteenth day of the third month following the close of the period for which made;

(4) Other returns for a fractional part of a year shall be filed on the fifteenth day of the third month following the end of the month in which falls the last day of the period for which the return is made, *except that such returns of fiduciaries of estates or trusts shall be filed on the fifteenth day of the fourth month following the end of the month in which falls the last day of the period for which the return is made;*