

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

Section 1. Minnesota Statutes 1949, Section 290.53, Subdivision 4, is amended to read:

Subd. 4. In addition to the penalties hereinbefore prescribed, any person who wilfully fails to make a return or wilfully makes a false return, with an intent to evade the tax, or a part thereof, imposed by this act, shall be guilty of a felony, and, notwithstanding the provisions of Minnesota Statutes 1949, Sections 628.26 and 628.30; an indictment thereon may be found and filed, or an information filed, in the proper court within six and one-half years after the commission of the offense. The term "person" as used in this subdivision includes any officer or employee of a corporation or a member or employee of a partnership who as such officer, member or employee is under a duty to perform the act in respect to which the violation occurs.

Approved April 22, 1953.

CHAPTER 635—H. F. No. 1085

[Not Coded]

An act authorizing the governor and the state auditor to grant to the City of Owatonna, a municipal corporation, fee title to a certain parcel of land in Steele County, Minnesota.

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

Section 1. **Conveyance by state to city of Owatonna.** The governor is hereby authorized and directed, upon the recommendation of the director of the division of public institutions, to deed to the city of Owatonna, a municipal corporation of the State of Minnesota, by a proper instrument, attested by the state auditor, all right, title and interest of the State of Minnesota in and to the following described property situate in the county of Steele, State of Minnesota, to-wit:

That part of Lots 3 and 4 in the North half of the Northwest quarter of the Northeast quarter of Section 9, Township 107 North, Range 20 West, to-wit: commencing at a point 33 feet north and 286.26 feet west of the Southeast corner of said Lot 3, thence north 618.08 feet to the north line of said section 9, thence west on said north line of said section 9 for 140.96 feet to the place of beginning, which lies south-

erly of a line parallel with and distance 175 feet southerly of the following line; beginning at the Northwest corner of the Northeast quarter of the Northwest quarter of Section 9, Township, 107 North, Range 20 West, easterly along the north line of said Section 9, 622.7 feet, deflect to right on a 1°0' curve, delta angle 4°24', thence on a tangent to said curve 1,631.2 feet.

Approved April 22, 1953.

CHAPTER 636—H. F. No. 1117

[Coded]

An act relating to Minnesota aeronautics fund, providing for the issuance of certificates of indebtedness for the raising of necessary additional funds to construct, improve, maintain, and operate, and assist counties, cities, towns, villages, boroughs, and public corporations in constructing, improving, maintaining, and operating, airports and other air navigation facilities and to assist this state and its municipalities in matching federal funds for such purposes, for the levying of taxes, authorizing the state board of investment to purchase such certificates of indebtedness, and appropriating moneys for the purposes of this act.

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

Section 1. [360.383] **Additional moneys, aeronautics fund.** [Subdivision 1.] **Supplemental.** To provide additional moneys for the Minnesota Aeronautics Fund created by Minnesota Statutes 1945, Sections 360.301 to 360.306, for the purposes hereinafter specified, the state auditor is hereby authorized and directed to levy upon all taxable property in this state, in the manner in which other state taxes are levied, for the taxable years of 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, and 1966, taxes sufficient to produce the sum of \$60,000 for each of said taxable years, together with such additional sums as may be necessary to pay the interest upon the certificates of indebtedness hereinafter authorized. In the case of a deficiency in the proceeds of such tax levy for any year, the auditor shall levy additional amounts in succeeding years to compensate therefor until the full amount herein authorized has been raised. The proceeds of such taxes shall be credited to the Minnesota Aeronautics Fund.

Sec. 2. [Subd. 2.] **Certificates of indebtedness.** Pending the levy and collection of such taxes, upon request of