

benefits shall be required to be included in any paid-up nonforfeiture benefits.

Approved April 8, 1963.

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CHAPTER 201—H. F. No. 563

*An act relating to powers of the commissioner of taxation in the administration of the inheritance tax law; amending Minnesota Statutes 1961, Section 291.31.*

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

Section 1. Minnesota Statutes 1961, Section 291.31, is amended to read:

**291.31 Inheritance tax; powers of commissioner of taxation.**  
*Subdivision 1.* The commissioner of taxation is hereby authorized and empowered to issue a citation to any person who he may believe or has reason to believe has any knowledge or information concerning any property which he believes or has reason to believe has been transferred by any person and as to which there is or may be a tax due to the state under the provisions of this chapter, and by such citation require such person to appear before him at a time and place to be designated in such citation and testify, under oath, as to any fact or information within his knowledge touching the quantity, value, and description of any such property and its ownership and the disposition thereof which may have been made by any person, and to produce and submit to the inspection of the commissioner of taxation any books, records, accounts, or documents in the possession of or under the control of any person so cited. The commissioner of taxation shall also have power to inspect and examine the books, records, and accounts of any person, firm, or corporation, including the stock transfer books of any corporation, for the purpose of acquiring any information deemed necessary or desirable by him for the proper enforcement of this chapter and the collection of the full amount of the tax which may be due to the state hereunder. Any and all information acquired by the commissioner of taxation under and by virtue of the means and methods provided for by this section shall be deemed and held by him as confidential and shall not be disclosed by him except so far as the same may be necessary for the enforcement and collection of the inheritance tax provided for by this chapter.

Refusal of any person to attend before the commissioner of tax-

**Changes or additions indicated by *italics*, deletions by ~~strikeout~~.**

tion in obedience to any such citation, or to testify, or produce any books, accounts, records, or documents in his possession or under his control, and submit the same to inspection of the commissioner of taxation when so required, may, upon application of the commissioner of taxation, be punished by any district court in the same manner as if the proceedings were pending in such court.

Witnesses so cited before the commissioner of taxation, and any sheriff or other officer serving such citation, shall receive the same fees as are allowed in civil actions; to be paid by the commissioner of taxation out of the funds appropriated for the enforcement of this chapter.

*Subd. 2. The commissioner shall administer and enforce the assessment and collection of the taxes imposed by this chapter. He may, from time to time, make, publish, and distribute rules and regulations in enforcing its provisions. In his discretion he may make a charge for copies distributed upon request. He shall cause to be prepared blank forms for the returns required by this chapter, but failure to receive or secure them shall not relieve any person or corporation from the obligation of making any return required of him or it under this chapter. The commissioner may prescribe rules and regulations governing the recognition of persons, other than attorneys at law licensed to practice in Minnesota, who represent others before the commissioner.*

Approved April 8, 1963.

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#### CHAPTER 202—H. F. No. 603

*An act relating to the sale and appraisal of state public lands; amending Minnesota Statutes 1961, Section 92.03, Subdivisions 1 and 2; and Section 92.04.*

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

Section 1. Minnesota Statutes 1961, Section 92.03, Subdivision 1, is amended to read:

**92.03 Minimum price of lands.** Subdivision 1. **School lands.** The minimum price of school lands shall be *including the value of timber reproduction not less than \$5 per acre*, and all sales thereof shall be within the county in which the lands are situated. ~~No land shall be sold when such tract of land has over ten acres of White or Norway Pine timber or reproduction of minimum stocking growing on it.~~ Not more than 100,000 acres of school lands

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.