

not exceed the portion of the tax paid during the two years immediately preceding the filing of the claim.

(d) If no claim was filed, the credit or refund shall not exceed the amount which would be allowable under (a) or (b), as the case may be, if the claim was filed on the date the credit or refund is allowed.

(e) Notwithstanding any provisions of this subdivision to the contrary as the credit or overpayment relates to taxes collected by methods other than those provided in section 290.48, subdivisions 1 and 5 for any taxable year ending on or before December 31, 1968, the claim may be entertained if filed on or before April 15, 1970.

(f) For purposes of this subdivision, the prepayment of tax made through the withholding of tax at the source, or payment of estimated tax, prior to the due date of the tax are considered as having been paid on the last day prescribed by law for the payment of the tax by the taxpayer.

(g) Upon the filing of a claim the commissioner shall examine the same and shall make and file written findings thereon denying or allowing the claim in whole or in part and shall mail a notice thereof to the taxpayer at the address stated upon the return. If such claim is allowed in whole or in part, the commissioner shall issue his certificate for the refundment of the excess paid by the taxpayer, with interest at the rate of two percent per annum computed from the date of the payment or collection of the tax until the date the refund is paid to the taxpayer, however, where the only basis for refund is the carry-back of a net operating loss interest shall be computed from the end of the taxable year in which the net operating loss occurs to the date the refund is paid and the state auditor shall cause such refund to be paid out of the proceeds of the taxes imposed by this act, as other state moneys are expended. So much of the proceeds of such taxes as may be necessary are hereby appropriated for that purpose.

Sec. 2. The provisions of this act shall be applicable to taxable years commencing after December 31, 1968.

Approved June 6, 1969.

CHAPTER 1042—H. F. No. 2244

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1967, Section 290.56.

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

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

Section 1. Minnesota Statutes 1967, Section 290.56, is amended to read:

290.56 Taxation; income; corrected returns; examination of taxpayer's records. ~~(A)~~ *Subdivision 1.* For the purpose of determining the correctness of any return or of determining whether or not any person should have made a return or paid taxes hereunder, the commissioner shall have power to examine, or cause to be examined, any books, papers, records, or memoranda relevant to making such determinations, including the taxpayer's retained copy of his return of income to the United States government for any year, whether such books, papers, records, or memoranda are the property of or in the possession of the taxpayer or any other person or corporation. He shall further have power to require the attendance of any taxpayer or other person having knowledge or information in the premises to compel the production of books, papers, records, or memoranda by persons so required to attend, to take testimony on matters material to such determination, and to administer oaths or affirmations.

~~(B)~~ If the amount of net income for any year of any taxpayer as returned to the United States Treasury Department is changed or corrected by the commissioner of internal revenue or other office of the United States or other competent authority, or where a renegotiation of a contract or subcontract with the United States results in a change in net income, such taxpayer shall report such changed or corrected income, or the results of such renegotiation, within 90 days after the final determination of such change or correction or renegotiation, or as required by the commissioner of taxation and shall concede the accuracy of such determination or state wherein it is erroneous. Any taxpayer filing an amended return with such department shall also file within 90 days thereafter a copy of such amended return with the commissioner of taxation. Any taxpayer who consents to an extension of time for the assessment of taxes with the internal revenue service shall within 90 days notify the commissioner of taxation of the execution of such consent.

~~(C)~~ Failure to report such changed or corrected federal net income or to file a copy of such amended federal return or notify the commissioner of the execution of such consent as set forth above and within the time stated shall suspend the running of the period of limitation until such report or copy has been furnished to the commissioner of taxation, or until six months following the expiration of the federal period of limitation where no change is made or amended return is filed.

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

Subd. 2. Change in federal return. *If the amount of gross income or deductions for any year of any taxpayer as returned to the United States Treasury Department is changed or corrected by the Commissioner of Internal Revenue or other officer of the United States or other competent authority, or where a renegotiation of a contract or subcontract with the United States results in a change in gross income or deductions, such taxpayer shall report in writing to the commissioner, in such form as he may require, such change or correction, or the results of such renegotiation, within 90 days thereafter, and shall concede the accuracy of such determination or state wherein it is erroneous. Any taxpayer filing an amended federal income tax return shall also file within 90 days thereafter a copy of such amended return with the commissioner of taxation.*

Subd. 3. Failure to report change or correction of federal return. *If a taxpayer shall fail to report a change or correction or renegotiation by the Commissioner of Internal Revenue or other officer of the United States or other competent authority or shall fail to file a copy of an amended return as required by subdivision 2, the commissioner may, within six years thereafter, recompute the tax based upon such information as may be available to him, notwithstanding any period of limitations to the contrary.*

Subd. 4. Report made of change or correction of federal return. *If a taxpayer is required to report a change or correction or renegotiation by the Commissioner of Internal Revenue or other officer of the United States or other competent authority or to file an amended return as required by subdivision 2 and does report such change or files a copy of such amended return, the commissioner may recompute and reassess the tax due under this chapter, including a refundment thereof (a) within one year after such report or amended return is filed with the commissioner, notwithstanding any period of limitations to the contrary or (b) within the period set forth in section 290.49, whichever period is greater.*

Subd. 5. Extensions of time. *Any taxpayer who consents to any extension of time for the assessment of federal income taxes shall within 90 days of the execution of such consent notify the commissioner and the period of time in which the commissioner may recompute the tax is also extended, notwithstanding any period of limitations to the contrary as follows:*

- (a) *For the periods provided in subdivisions 3 and 4; or*
- (b) *For six months following the expiration of the extended federal period of limitations where no change is made by the federal authority.*

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

Sec. 2. *The provisions of this act shall apply only to final federal changes and corrections made, amended returns filed, or extensions of time agreed upon, after the effective date of this act.*

Approved June 6, 1969.

CHAPTER 1043—H. F. No. 2270

An act relating to welfare; amending certain sections of the hospitalization and commitment act and the community mental health act; amending Minnesota Statutes 1967, Sections 253A.04, Subdivision 2; 253A.07, Subdivisions 2, 3, and 15; 253A.10, Subdivision 2; 253A.11; and 245.61.

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

Section 1. Minnesota Statutes 1967, Section 253A.04, Subdivision 2, is amended to read:

Subd. 2. **Welfare; mentally ill; hospitalization and commitment.** A peace or health officer may take a person into custody and transport him to a licensed physician or hospital if such officer has reason to believe that such person is mentally ill and in imminent danger of injuring himself or others if not immediately restrained. Application for admission of such person to a hospital shall be made by the peace or health officer and the application shall contain a statement given by the peace or health officer stating the circumstances under which such person was taken into custody and the reasons therefor. Such person may be admitted to a hospital for emergency care and treatment pursuant to this subdivision with the consent of the head of the hospital if a written statement is made by the medical officer on duty at the hospital that after preliminary examination the person has symptoms of a mental illness and appears to be in imminent danger of harming himself or others.

A peace or health officer may take a person into custody and transport him to a licensed hospital, mental health center or other facility equipped to treat alcoholism if the person is intoxicated in public. Provided, if such person is not endangering himself or any other person or property the peace or health officer may transport the person to his home.

Application for admission of an intoxicated person to a hospital, mental health center or other facility equipped to treat alcoholism

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