

the expiration of four years and six months after the filing of the return.

If the commissioner examines returns of a taxpayer for more than one year, he may issue one order covering the several years under consideration reflecting the aggregate refund or additional tax due.

The notices and demands provided for by sections 290.46 to 290.48 shall be in such form as the commissioner may determine (including a statement) and shall contain a brief explanation of the computation of the tax and shall be sent by mail to the taxpayer at the address given in his return, ~~if any, and if no such address is given, then~~ or to his last known address.

In cases where there has been an overpayment of a self-assessed liability as shown on the return filed by the taxpayer, the commissioner may refund such overpayment to the taxpayer and no demand therefor shall be necessary; further, written findings by the commissioner, notice by mail to the taxpayer and certificate for refundment by the commissioner shall not be necessary and the provisions of Minnesota Statutes, Section 270.10, in such case, shall not be applicable.

Approved May 6, 1969.

CHAPTER 308—S. F. No. 1293

An act relating to taxes on and measured by net income and signatures on corporate returns; amending Minnesota Statutes 1967, Section 290.37, Subdivision 1.

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

Section 1. Minnesota Statutes 1967, Section 290.37, Subdivision 1, is amended to read:

290.37 Income tax; corporate returns; signatures; persons required to make returns. Subdivision 1. **Persons making returns.** The following persons shall make a return for each taxable year, or fractional part thereof where permitted or required by law:

(a) A single individual with respect to his own taxable net income if that exceeds an amount on which a tax at the rates herein

Changes or additions indicated by italics, deletions by ~~strike out~~.

provided would exceed the specified credits allowed, or if his gross income exceeds \$750.

(b) A married individual if his own taxable net income or the combined taxable net income of himself and his spouse exceeds an amount on which a tax at the rates herein provided would exceed the specified credits allowed, or if his gross income or the combined gross income of himself and his spouse exceeds \$1,500.

(c) The executor or administrator of the estate of a decedent with respect to the taxable net income of such decedent for that part of the taxable year during which he was alive if such taxable net income exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if such decedent's gross income for the aforesaid period exceeds \$750.

(d) The executor or administrator of the estate of a decedent with respect to the taxable net income of such estate if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if such estate's gross income exceeds \$750.

(e) The trustee or other fiduciary of property held in trust with respect to the taxable net income of such trust if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if the gross income of such trust exceeds \$750, if in either case such trust belongs to the class of taxable persons.

(f) The guardian of an infant or other incompetent person with respect to such infant's or other person's taxable net income if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed, or if the gross income of such infant or other incompetent person exceeds \$750.

(g) Every corporation with respect to its taxable net income if in excess of \$500, or if its gross income exceeds \$5,000. The return in this case shall be signed by the ~~president, vice president, or other principal officer, and by the treasurer or assistant treasurer~~ *an officer of the corporation.*

(h) The receivers, trustees in bankruptcy, or assignees operating the business or property of a taxpayer with respect to the taxable net income of such taxpayer if that exceeds an amount on which a tax at the rates herein provided would exceed the specific credits allowed (or, if the taxpayer is a corporation, if the taxable net income exceeds \$500), or if such taxpayer's gross income exceeds \$5,000.

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Such return shall (a) be verified or contain a written declaration that it is made under the penalties of criminal liability for wilfully making a false return, and (b) shall contain a confession of judgment for the amount of the tax shown due thereon to the extent not timely paid.

For purposes of (a) through (f) the term "gross income" shall mean gross income as defined in section 61 of the internal revenue code of 1954, as amended, modified and adjusted in accordance with the provisions of sections 290.08, 290.17 and 290.65.

Approved May 6, 1969.

CHAPTER 309—S. F. No. 1314

[Not Coded]

An act authorizing the county board of Mower county to annually appropriate money as a contingent fund for use by the chairman of the board for incidental costs and expenses.

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

Section 1. Mower county; contingent fund. The county board of Mower county may annually appropriate from the county revenue fund a sum not exceeding \$500 as a contingent fund for use by the chairman of the county board at his discretion to pay for incidental costs and expenses incurred in expediting the business of the county of Mower. The fund shall be under the exclusive control of the chairman of the county board. Such chairman shall, at the end of each fiscal year, file with the county auditor an itemized statement of expenditures made from such fund. Such statement shall be open for public inspection.

Sec. 2. This act takes effect when approved by the county board of Mower county, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 6, 1969.

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