

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.

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