293.05 REPORT BY EDUCATIONAL INSTITUTION.

It shall be the duty of every such educational institution making any such annuity or income payment on or before the first day of February, of each year, to make and file with the commissioner of revenue a report covering the preceding calendar year, verified by the oath of the officer making the same and setting forth:

(1) The name and post office address of each person to whom such annuity or income is paid;

(2) A legal description of every parcel of real estate conveyed to such institution in connection with the conveyance of which, or in consideration whereof, the grantee became obligated to pay any such annuity or income;

(3) The amount of income or annuity paid on account of each tract of land separately; and

(4) Such other information as the commissioner of revenue may require.

History: *(2394-95) Ex1937 c 91 s 5; 1973 c 582 s 3*