

end of the month in which falls the last day of the period for which the return is made, except that such returns of corporations shall be filed on the fifteenth day of the third month following the end of the month in which falls the last day of the period for which the return is made;

(5) *If the due date for any return required under chapter 290 falls upon:*

(A) *A Saturday, such return filed by the following Monday shall be considered to be timely filed;*

(B) *A legal holiday, such return filed on the next succeeding business day, shall be considered to be timely filed, except, that for the purpose of this paragraph, Saturday shall not be considered to be a business day.*

(6) In case of sickness, absence, or other disability, or when, in his judgment, good cause exists, the commissioner may extend the time for filing these returns for not more than six months, except that where the failure is due to absence outside the United States he may extend the period, until 30 days after the taxpayer's return to this state. He may require each taxpayer in any of such cases to file a tentative return at the time fixed for filing the regularly required return from him, and to pay a tax on the basis of such tentative return at the times required for the payment of taxes on the basis of the regularly required return from such taxpayer. The commissioner may exercise his power under this clause by general regulation only.

Approved March 6, 1959.

CHAPTER 73—H. F. No. 347

[Not Coded]

An act providing for the renewal of existence of non-profit corporations.

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

Section 1. **Nonprofit corporations, renewal of existence.** Nonprofit corporations, renewal of existence. Any religious, social, fraternal, charitable, hospital association or other corporation not organized for pecuniary profit, with or without capital stock, whose period of duration has expired prior to the passage of this act or which may hereafter expire before May 1, 1959, and the same has not been renewed and such corpora-

tion has continued to transact its business, or whose assets have not been liquidated and distributed, may renew its corporate existence from the date of its expiration for a further definite term or perpetually from and after the term of its expired period of duration, with the same force and effect as if renewed prior to the expiration of its term of existence, by resolution adopted by a three-fourths vote of the stock or members in case of mutual or non-stock corporations, or, by a resolution adopted by a majority vote of the stockholders where the articles of incorporation provided that each stockholder was entitled to but one vote irrespective of the number of shares of stock owned by him, represented at any regular meeting, or at any special meeting called for that purpose, which shall have been clearly specified in the call and by taking such further proceedings as may now be provided by law for the renewal of the corporate existence of any such corporation in cases where such renewal is made before the end of its period of duration.

Section 2. Extension of time. Such proceedings to obtain such extension shall be taken within two years after the approval of this act.

Section 3. Validation. When such proceedings are taken within such period of time, such proceedings shall relate back to the date of expiration of such original corporate period as fixed by its articles of incorporation or by statutory limitation. When such period is extended as provided by this act, any and all corporate acts and contracts done and performed, made and entered into after the expiration of said original period shall be and each is hereby declared to be legal and valid.

Section 4. Application limited. This act shall not apply to any corporation the charter of which has been declared forfeited by the final judgment of any court of competent jurisdiction of this state, or to any corporation as to which there is pending any action or proceedings in any of the courts of this state for forfeiture of its charter, nor shall this act affect any action or proceeding now pending in any of the courts of this state in relation to any corporation described in Section 1 of this act.

Approved March 6, 1959.

CHAPTER 74—H. F. No. 384

An act relating to unlawful use of motor vehicles; amending Minnesota Statutes 1957, Section 168.10, Subdivision 3.