

westerly 540 feet of the northeast quarter of the northeast quarter (NE-1/4 NE-1/4) of section 6, township 102 north, range 21 west;

together with the two following described strips:

1. The northerly 33 feet of the northeast quarter of the northeast quarter (NE-1/4 NE-1/4) of section 6, township 102 north, range 21 west;
2. The southerly 217 feet of the northerly 250 feet of the westerly 33 feet of the northeast quarter of the northeast quarter (NE-1/4 NE-1/4) of section 6, township 102 north, range 21 west;

containing in all 9.82 acres, more or less.

Approved March 14, 1961.

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CHAPTER 99—H. F. No. 885

[Not Coded]

*An act authorizing the county of Lincoln to levy tax for county road and bridge fund.*

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

**Section 1. County of Lincoln, road and bridge levy.** The board of county commissioners of the county of Lincoln may levy a tax not to exceed 25 mills on the dollar of the taxable valuation of the county for the county road and bridge fund.

**Sec. 2. Effective date.** This act shall become effective only after its approval by a majority of the board of county commissioners of the county of Lincoln, and upon compliance with Laws 1959, Chapter 368.

Approved March 14, 1961.

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CHAPTER 100—S. F. No. 16

*An act relating to income tax, providing for the date of decedents income tax returns; amending Minnesota Statutes 1957, Section 290.42 as amended by Laws 1959, Chapter 72, Section 1.*

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

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

Section 1. Minnesota Statutes 1957, Section 290.42 as amended by Laws 1959, Chapter 72, Section 1, is amended to read:

**290.42 Filing returns, date.** The returns required to be made under sections 290.37 to 290.39 and 290.41, other than those under section 290.41, subdivisions 3 and 4, which shall be made within 30 days after demand therefor by the commissioner, shall be filed at the following times:

(1) Returns made on the basis of the calendar year shall be filed on the fifteenth day of April, following the close of the calendar year, except that returns of corporations shall be filed on the fifteenth day of March following the close of the calendar year;

(2) Returns made on the basis of the fiscal year shall be filed on the fifteenth day of the fourth month following the close of such fiscal year, except that returns of corporations shall be filed on the fifteenth day of the third month following the close of the fiscal year;

(3) Returns made for a fractional part of a year as an incident to a change from one taxable year to another shall be filed on the fifteenth day of the fourth month following the close of the period for which made, except that such returns of corporations shall be filed on the fifteenth day of the third month following the close of the period for which made;

(4) Other returns for a fractional part of a year shall be filed on the fifteenth day of the fourth month following the 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;

*In the case of a final return of a decedent for a fractional part of a year, such return shall be filed on the fifteenth day of the fourth month following the close of the twelve-month period which began with the first day of such fractional part of a year.*

(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;

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

(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 16, 1961.

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CHAPTER 101—S. F. No. 92

[Coded]

*An act authorizing the commissioner of conservation to acquire lands for park purposes.*

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

Section 1. [85.194] **Cross river scenic state wayside.** The commissioner of conservation is authorized to acquire by gift or purchase, as funds are available, the following described lands in the county of Cook, and state of Minnesota:

All of sections 25, 26, 35, 36 in township 59 north, range 5 west.

Said lands when acquired as herein provided shall be perpetually dedicated for state park purposes and administered in the manner provided for other state parks and shall be known as Cross River Scenic State Wayside.

Approved March 16, 1961.

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