

methods provided in Minnesota Statutes 1945, Section 292.09, Subdivision 2; 1, or Section 271.06.

Sec. 7. Minnesota Statutes 1961, Chapter 292, is amended by adding a new section to read:

292.15 **Powers of commissioner of taxation.** *The commissioner shall administer and enforce the assessment and collection of the taxes imposed by this chapter. He may, from time to time, make, publish, and distribute rules and regulations in enforcing its provisions. In his discretion he may make a charge for copies distributed upon request. He shall cause to be prepared blank forms for the returns required by this chapter, but failure to receive or secure them shall not relieve any person from the obligation of making any return required of him under the provisions of this chapter.*

Sec. 8. Minnesota Statutes 1961, Section 292.10 is repealed.

Sec. 9. **Time effective.** *The provisions of this act shall become effective on January 1, 1964.*

Approved May 13, 1963.

CHAPTER 665—S. F. No. 1097

[Coded in Part]

An act relating to the repair, restoration, and preservation of regimental battle flags, standards, and guidons of military organizations of the state of Minnesota and the United States of America; authorizing the adjutant general to contract therefor or to employ persons therefor, notwithstanding the provisions of Minnesota Statutes 1961, Chapter 16 and 43, and appropriating moneys therefor.

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

Section 1. **[190.095] Battle flags; repair; declaration.**
Subdivision 1. The state of Minnesota has in its capitol a large collection of regimental battle flags, standards, and guidons from the civil war and other wars of the United States of America, representing regiments composed of Union and other soldiers from every part of the state and whereas these flags were in a sense a sacred symbol of the regiment, indicating its advance or retreat in battle and on many occasions several of the bearers thereof having been killed or wounded in a single battle, and whereas a recent inspection has disclosed that many of these flags are even now beyond

Changes or additions indicated by italics, deletions by strikeout.

repair and that the rest are in desperate need of repair and restoration and since it is now possible under a certain process to restore and preserve such flags, it is hereby declared by the legislature that the repair, restoration, and preservation of these regimental flags, standards, and guidons is the patriotic duty of the government of this state.

Sec. 2. [Subd. 2.] Notwithstanding the provisions of Minnesota Statutes 1961, Chapters 16 and 43, to the contrary, the adjutant general of the state of Minnesota is authorized to contract for the repair restoration, and preservation of such regimental battle flags, standards, and guidons with persons or corporations skilled in such repair, restoration, and preservation, upon such terms or conditions as he may deem proper, subject to the approval of the commissioner of administration of the state of Minnesota; or, if he deems it best in order to accomplish such repair, restoration, and preservation, the adjutant general, with the approval of the commissioner of administration, may employ a person or persons who are skilled and proficient in the repair, restoration, and preservation of such regimental battle flags, standards, and guidons upon such terms and conditions as he, with the approval of the commissioner of administration, may deem proper. Such person or persons so employed shall be in the unclassified service of the state civil service.

Sec. 3. [Subd. 3.] Notwithstanding the provisions of Minnesota Statutes, Section 190.09, the adjutant general may, for the purposes of this act, surrender the immediate custody and control of such regimental battle flags, standards, and guidons under such conditions and safeguards as he may deem necessary and proper, for such time as is reasonably necessary for their restoration, after which they shall at once be again properly displayed.

Sec. 4. **Appropriation.** There is hereby appropriated the sum of \$15,000 from the general revenue fund in the state treasury to the adjutant general of the state of Minnesota for the purpose of carrying out the provisions of Sections 1 to 3 of this act.

Approved May 13, 1963.

CHAPTER 666—S. F. No. 1322

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1961, Section 290.92, Subdivisions 1 and 6.

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

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