

(b) If a member of the national guard or reserves is called to active duty in the armed forces, the limitations of time provided by this chapter and chapters 290 and 290A relating to income taxes and claims for property tax refunds are extended by the following period of time:

(1) in the case of an individual whose active service is in the United States, six months; or

(2) in the case of an individual whose active service includes service abroad, the period of initial service plus six months.

Nothing in this paragraph reduces the time within which an act is required or permitted under paragraph (a).

(c) If an individual entitled to the benefit of paragraph (a) files a return during the period disregarded under paragraph (a), interest must be paid on an overpayment or refundable credit from the due date of the return, notwithstanding section 289A.56, subdivision 2.

(d) The provisions of this subdivision apply to the spouse of an individual entitled to the benefits of this subdivision with respect to a joint return filed by the spouses.

### Sec. 3. EFFECTIVE DATE.

Section 1 is effective for notices served the day following final enactment of this act. Section 2 is effective for taxable years beginning after December 31, 1989, and for claims for property tax refunds filed after August 15, 1990.

Presented to the governor April 3, 1991

Signed by the governor April 4, 1991, 12:00 p.m.

---

## CHAPTER 19—H.F.No. 82

*An act relating to public contracts; modifying the criteria for businesses and firms required to file affirmative action plans; amending Minnesota Statutes 1990, sections 363.073, subdivision 1, and 473.144.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1990, section 363.073, subdivision 1, is amended to read:

Subdivision 1. **SCOPE OF APPLICATION.** No department or agency of the state shall accept any bid or proposal for a contract or agreement or execute any contract or agreement for goods or services in excess of \$50,000 with any

New language is indicated by underline, deletions by ~~strikeout~~.

business having more than 20 full-time employees at any time on a single working day during the previous 12 months, unless the firm or business has an affirmative action plan for the employment of minority persons, women, and the disabled that has been approved by the commissioner of human rights. Receipt of a certificate of compliance issued by the commissioner shall signify that a firm or business has an affirmative action plan that has been approved by the commissioner. A certificate shall be valid for a period of two years. A municipality as defined in section 466.01, subdivision 1, that receives state money for any reason is encouraged to prepare and implement an affirmative action plan for the employment of minority persons, women, and the disabled and submit the plan to the commissioner of human rights.

Sec. 2. Minnesota Statutes 1990, section 473.144, is amended to read:

**473.144 CERTIFICATES OF COMPLIANCE FOR CONTRACTS.**

Neither the council nor an agency listed in section 473.143, subdivision 1, may accept any bid or proposal for a contract or execute a contract for goods or services in excess of \$50,000 with any business having more than 20 full-time employees in Minnesota at any time on a single working day during the previous 12 months, unless the business has an affirmative action plan for the employment of minority persons, women, and the disabled that has been approved by the commissioner of human rights. Receipt of a certificate of compliance from the commissioner of human rights signifies that a business has an approved affirmative action plan. A certificate is valid for two years. Section 363.073 governs revocation of certificates. The rules adopted by the commissioner of human rights under section 363.074 apply to this section.

Presented to the governor April 5, 1991

Signed by the governor April 8, 1991, 11:11 a.m.

---

**CHAPTER 20—H.F.No. 373**

*An act relating to commerce; removing a real estate licensing prohibition; amending Minnesota Statutes 1990, section 82.20, subdivision 4.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1990, section 82.20, subdivision 4, is amended to read:

Subd. 4. **CORPORATE AND PARTNERSHIP LICENSES.** (a) A corporation applying for a license shall have at least one officer individually licensed to act as broker for the corporation. The corporation broker's license shall extend no authority to act as broker to any person other than the corporate entity. Each officer who intends to act as a broker shall obtain a license;

New language is indicated by underline, deletions by ~~strikeout~~.