

CHAPTER 293

TAX ON INCOME FROM EXEMPT PROPERTY OF EDUCATIONAL INSTITUTIONS

293.01 TAX ON INCOME RESERVED TO DONOR IN CONVEYANCE TO EDUCATIONAL INSTITUTION.

HISTORY. Ex. 1937 c. 91 s. 1; M. Supp. s. 2394-91.

293.02 PERSON.

HISTORY. Ex. 1937 c. 91 s. 2; M. Supp. s. 2394-92.

293.03 PLACE OF TAXATION; LIEN.

HISTORY. Ex. 1937 c. 91 s. 3; M. Supp. s. 2394-93.

293.04 ANNUAL REPORT BY TAXPAYER.

HISTORY. Ex. 1937 c. 91 s. 4; M. Supp. s. 2394-94.

293.05 REPORT BY EDUCATIONAL INSTITUTION.

HISTORY. Ex. 1937 c. 91 s. 5; M. Supp. s. 2394-95.

293.06 CONSIDERATION AND DETERMINATION OF REPORT.

HISTORY. Ex. 1937 c. 91 s. 6; M. Supp. s. 2394-96.

293.07 PENALTY FOR FAILURE TO MAKE REPORT; ASSESSMENT BY COMMISSIONER OF TAXATION.

HISTORY. Ex. 1937 c. 91 s. 7; M. Supp. s. 2394-97.

293.08 DATE OF PAYMENT; PENALTY FOR NON-PAYMENT.

HISTORY. Ex. 1937 c. 91 s. 8; M. Supp. s. 2394-98.

293.09 WITHHOLDING OF TAX BY EDUCATIONAL INSTITUTION; LIABILITY ON FAILURE TO WITHHOLD.

HISTORY. Ex. 1937 c. 91 s. 9; M. Supp. s. 2394-99.

293.10 DRAFT ON DELINQUENT; EVIDENCE.

HISTORY. Ex. 1937 c. 91 s. 10; M. Supp. s. 2394-100.

293.11 NOTICE TO TAXPAYER; ACTION BY COMMISSIONER OF TAXATION; INTEREST; LIEN OF JUDGMENT; SALE.

HISTORY. Ex. 1937 c. 91 s. 11; M. Supp. s. 2394-101.

293.12 FALSE REPORT; PERJURY.

HISTORY. Ex. 1937 c. 91 s. 12; M. Supp. s. 2394-102.

MINNESOTA STATUTES 1945 ANNOTATIONS

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293.13 EXAMINATION OF BOOKS AND PAPERS; REFUSAL AS MIS- DEMEANOR.

HISTORY. Ex. 1937 c. 91 s. 13; M. Supp. s. 2394-103.

293.14 REFUND OF TAX ERRONEOUSLY COLLECTED; DISPOSITION OF PROCEEDS.

HISTORY. Ex. 1937 c. 91 s. 14; M. Supp. s. 2394-104.