

CHAPTER 766—S. F. No. 551

An act relating to taxes on and measured by net income; amending Minnesota Statutes 1953, Section 290.53, Subdivision 4.

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

Section 1. Minnesota Statutes 1953, Section 290.53, Subdivision 4, is amended to read :

Subd. 4. In addition to the penalties hereinbefore prescribed, (a) *Any person required by this act to make a return, who wilfully fails to make such a return at the time required by law, shall be guilty of a misdemeanor;* (b) *Any person who wilfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he knows to be false and untrue as to any material matter, shall be guilty of a felony. Notwithstanding the provisions of Minnesota Statutes 1949, Sections 628.26 and 628.30, or any other provision of the criminal laws of this state, an indictment may be found and filed, or an information filed, upon any criminal offense specified in this subdivision, in the proper court within six years and six months after the commission of the offense. The term "person" as used in this subdivision includes any officer or employee of a corporation or a member or employee of a partnership who as such officer, member or employee is under a duty to perform the act in respect to which the violation occurs.*

Approved April 23, 1955.

CHAPTER 767—S. F. No. 657

[Coded]

An act providing for recording and reporting of statistics relating to proceedings in the district court.

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

Section 1. [485.16] **Record all actions filed.** The clerks of the district courts of the several counties shall keep a record of all actions and proceedings, civil and criminal, filed in the court, and shall furnish to the state Supreme Court any information concerning said actions as shall be prescribed by rule of civil procedure.

Approved April 23, 1955.