

turnable to the United States treasury department under present federal law is changed or corrected by the commissioner of internal revenue, the taxpayer or a proper representative of the taxpayer shall report such changed or corrected estate and shall concede the accuracy of such determination or state wherein it is erroneous. Any taxpayer filing an amended return with the United States treasury department shall also file within 90 days thereafter a copy of such amended return with the commissioner of taxation.

(e) Failure to report such changed or corrected federal gift tax return or to file a copy of such amended gift tax return as set forth in (d) above and within the time stated, shall suspend the running of the period of limitations until such report or copy has been furnished to the commissioner of taxation.

(f) In any case where a gift tax return has been filed prior to the effective date of this act and on or subsequent to January 1, 1956, such return shall be deemed to have been filed on the effective date of this act.

Approved April 20, 1961.

CHAPTER 493—S. F. No. 1134

[Coded in Part]

An act relating to highway patrolmen, retirement; amending Minnesota Statutes 1957, Section 172.02, as amended by Laws 1959, Chapter 642; Section 172.08, as amended by Laws 1959, Chapter 642; Section 172.09, as amended by Laws 1959, Chapter 642; Section 172.10, Subdivision 1; repealing Minnesota Statutes 1957, Section 172.103.

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

Section 1. Minnesota Statutes 1957, Section 172.02, as amended by Laws 1959, Chapter 642, is amended to read:

172.02 Highway patrolmen retirement association. There is hereby established a Highway Patrolmen's Retirement Association, the membership of which shall consist of highway patrolmen. Every highway patrolman who is employed by the state of Minnesota, as such, on July 1, 1943, and every person employed as a patrolman thereafter, shall become a member of this association. Each patrolman while

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in the service of the state highway patrol shall pay a sum equal to seven percent of his monthly salary not exceeding the sum of seven percent of the salary of the highest paid patrol officer as defined by law except as hereinafter provided: *limited to \$400 per month.* Such amounts shall be deducted monthly by the commissioner of highways, who shall cause the total amount of said monthly deductions to be paid to the state treasurer, and shall cause a detailed report of all monthly deductions to be made each month to the secretary of the association. In addition thereto, there shall be paid out of highway funds, monthly, by the commissioner of highways, a sum equal to the amount of said salary deductions each month *10-1/2 percent of the salary upon which deductions were made,* the same to be credited to the fund created by Laws 1943, Chapter 637. All moneys received by said association shall be deposited by the state treasurer in the highway patrolmen's retirement fund created by Laws 1943, Chapter 637. Out of said fund shall be paid the expenses of the association, and the benefits and annuities as hereinafter provided. *The amount of contributions required from state highway patrolmen may be increased from time to time to insure the actuarial soundness of the highway patrolmen's retirement fund created by Laws 1943, Chapter 637.*

Sec. 2. Minnesota Statutes 1957, Section 172.08, as amended by Laws 1959, Chapter 642, is amended to read:

172.08 Benefits. Subdivision 1. **Separation from service; life annuity; age limitation.** Every patrolman whose employment with the state has been 20 years or more, and during such time shall have paid by salary deductions, or otherwise, into the state employees retirement fund, the amount required by law, and into the fund created by Laws 1943, Chapter 637, or into either fund, shall be entitled to separate himself from such state service and upon attaining the age of 55 years, shall be entitled to receive a life annuity, upon his separation from state service, of an amount equal to *50 percent of the salary of the highest paid patrol officer as defined by law, not to exceed \$200 per month, except a patrolman who has served in excess of 20 years shall be entitled to receive an additional sum of \$3 \$4 per month as provided in subdivision 2 for every year of service in excess of 20 years, to be paid to him after retirement concurrently with retirement benefit otherwise provided in this chapter,* which life annuity shall be paid in monthly installments during the remainder of his life. *Any patrolman who has been employed by the state as such for more than 15 years, and*

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less than 20 years; when he attains the age of 58 years; may, if physically qualified, continue as such patrolman until he has completed the year of his employ during which he has attained the age of 60 years; or he may pay a sum which will result by multiplying the number of months which he would be required to serve so as to complete 20 years of service; by the amount of his monthly salary deductions at the time when he attained 55 years of age; and thereupon; and upon his compliance with the provisions hereof relative to salary deductions; and upon his separation from state service; he shall be entitled to the annuity, as provided for in this subdivision; provided, that no patrolman shall continue as such after he has completed the year in employ of the state during which he attains the age of 60 years and in the event that he has not served 20 years as a patrolman; when he completes said year, he shall pay a lump sum equal to the salary deductions which would have been made had he continued in state employment until he had acquired a total of 20 years of service. *No patrolman shall continue as such beyond the age of 60 years, notwithstanding the Veteran's Preference Law, except that a patrolman may continue as a patrolman for a partial year after attaining the age of 60 years to complete a full year of employment.*

Subd. 2. Patrolmen employed 20 years or more. Patrolmen whose employment with the state has been 20 years or more; and during such time have paid, by salary deductions or otherwise, into the state employees retirement fund; the amount required by law; and into the fund created by Laws 1943, Chapter 637, or into either fund and who shall have attained the age of 55 years and who continues to serve as a highway patrolman or has served one or more years in excess of 20 years before reaching the age of 55 years shall be entitled to receive upon retirement an additional sum of \$3 per month for every year of service in excess of 20 years; to be paid to him after retirement concurrently with retirement benefit otherwise provided in this chapter. The amount of contributions required from such highway patrolman in addition to contributions otherwise required from highway patrolmen; under this chapter, in order to qualify for such additional retirement benefits, may be increased from time to time to insure the actuarial soundness of such highway patrolmen's retirement fund.

Subd. 3. Employment less than 15 and more than ten years. Patrolmen whose employment with the state has been less than 15 years and more than ten years; and during

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such time have paid, by salary deductions or otherwise, into the state employees retirement fund, the amount required by law and into the fund created by Laws 1943, Chapter 637, or into either fund and who retires voluntarily or otherwise, shall be entitled, upon reaching the age of 55 years, to receive a life annuity of that percentage of 50 percent of the salary of the highest paid patrol officer as defined by law which the years of his service in the state highway patrol, prior to his retirement, bear to 20 years.

Subd. 4. Subd. 2. Employment more than 10 and less than 20 years. Every patrolman, whose employment with the state of Minnesota has been more than ten years and less than 20 years, and during such time has paid by salary deductions or otherwise, into the state employees' retirement fund, the amount required by law and into the fund created by Laws 1943, Chapter 637, or into either fund, and who retires voluntarily or otherwise shall be entitled, upon reaching the age of 55 years, to receive a life annuity of that percentage of 50 percent of the salary of the highest paid patrol officer as defined by law \$200 per month which the years of his service in the state highway patrol, prior to his retirement, bear to 20 years.

Sec. 3. Minnesota Statutes 1957, Section 172.09, as amended by Laws 1959, Chapter 642, is amended to read:

172.09 Disability benefits. (1) Any patrolman less than 55 years of age, who shall become disabled and physically unfit to perform his duties as such subsequent to the effective date of Laws 1943, Chapter 637 as a direct result of an injury, sickness, or other disability incurred in or arising out of any act of duty, which shall render him physically or mentally unable to perform his duties as such highway patrolman, shall receive disability benefits during the period of such disability equal to 50 percent of the salary of the highest paid patrol officer, as defined by law, not to exceed \$200 per month, except a patrolman who has served in excess of 20 years shall be entitled to receive an additional sum of \$3 \$4 per month, as provided in section 172.08, subdivision 2, to be paid to such patrolman in monthly payments.

(2) If a patrolman, as described in clause (1), is injured under circumstances which entitle him to receive benefits under the Workmen's Compensation Law, he shall receive the same benefits as provided in section 172.02, less the amount paid to him in weekly benefits under the Workmen's Compensation Law.

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(3) Any patrolman who after not less than ten and not more than 20 years of service, before reaching the age of 55, retires because of sickness or injury occurring while not on duty and not engaged in state highway patrol work, and the retirement is necessary because the patrolman is unable to perform state highway patrol duties, shall be entitled to receive a life annuity of that percentage of ~~50 percent of the salary of the highest paid patrol officer as defined by law,~~ \$200 which the years of his service in the state highway patrol, prior to his retirement, bear to 20 years. If such retirement occurs after 21 years of service, said patrolman shall be paid additionally a pension of ~~\$3~~ \$4 per month for each additional year of service over 20 years.

(4) No patrolman shall receive any disability benefit payment when there remains to his credit unused annual leave or sick leave or under any other circumstances, when during the period of disability there has been no impairment of his salary and if, during the period of disability, the patrolman earns any amount from employment, the amount so earned shall be deducted from the benefits payable under this section.

(5) No disability benefit payments shall be made except upon adequate proof furnished to the association of the existence of such disability, and during the time when any such benefits are being paid, the association shall have the right, at reasonable times, to require the disabled patrolman to submit proof of the continuance of the disability claimed.

Sec. 4. Minnesota Statutes 1957, Section 172.10, Subdivision 1, is amended to read:

172.10 Retired patrolmen. Subdivision 1. **Refundment of payments.** Should any patrolman, who does not qualify for other benefits under ~~Laws 1957, Chapter 860~~ *Minnesota Statutes 1957, Chapter 172, as amended*, become separated from state service as a patrolman, either voluntarily or involuntarily, such patrolman shall thereupon be entitled to receive all payments which have been made by salary deductions into the fund created by Laws 1943, Chapter 637.

Sec. 5. **[172.14] Law governing benefits.** *Subdivision 1. Except as provided in subdivision 4, every patrolman who retires and is entitled to any annuity shall receive the retirement annuity computed on the basis of the law in effect at the date of his retirement.*

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Subd. 2. *Except as provided in subdivision 4, every patrolman who terminated state service and was entitled to a retirement annuity shall receive such annuity computed on the basis of the law in effect on the date his state service terminated.*

Subd. 3. *Except as provided in subdivision 4, every widow or child of a deceased patrolman entitled to an annuity or benefit shall receive such annuity or benefit computed on the basis of the law in effect on the date said patrolman died.*

Subd. 4. *Any patrolman or former patrolman who has retired and began collecting a retirement annuity prior to the effective date of this act or any widow or child who began collecting an annuity or benefit prior to the effective date of this act shall continue to receive such annuity or benefit in the amount and subject to the conditions specified in the law prior to the effective date of this act.*

Sec. 6. *Minnesota Statutes 1957, Section 172.103, is repealed.*

Approved April 20, 1961.

CHAPTER 494—S. F. No. 1138

An act relating to the destruction of municipal bonds, bond coupons, and other evidences of indebtedness which have been paid and cancelled or otherwise retired; amending Minnesota Statutes 1957, Sections 412.841, Subdivisions 2 and 3 and 465.63, Subdivisions 1 and 2.

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

Section 1. *Minnesota Statutes 1957, Section 412.841, Subdivision 2 is amended to read:*

Subd. 2. *The treasurer, with the written approval of the village council, may destroy the following records:*

(1) *Village orders paid more than ten years prior to destruction;*

(2) *Bonds, bond coupons, and other evidences of indebtedness which have been printed but have not been used;*

(3) *After the expiration of one year from the date of*

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