

Sec. 2. Minnesota Statutes 1969, Section 297.35, Subdivision 5, is amended to read:

Subd. 5. All taxes shall be due and payable not later than the eighteenth day of the month following the calendar month in which they were incurred, and thereafter shall bear interest at the rate of six percent per annum. If any tax required to be paid under the provisions of this section is not paid within the time herein specified, a penalty of five percent of the unpaid tax remaining each month up to a maximum of 25 percent is herein imposed but in no event shall the penalty for failing to pay such tax within the time so provided be less than \$10. The commissioner of taxation is authorized to extend the time for paying such tax without penalty for good cause shown.

Where, under the provisions of subdivisions 2 and 3 of this section, the amount of tax due for a given period is assessed without allocating it to any particular month or months, the interest shall commence to run from the date of such assessment.

The commissioner shall have power to reduce or abate the penalty or interest when in his opinion the facts warrant such reduction or abatement. The exercise of this power shall be subject to the provisions of chapter 270 if the reduction or abatement exceeds \$500.

Approved May 10, 1971.

---

#### CHAPTER 239—H.F.No.1069

*An act relating to tobacco products tax; providing for redefinition of certain terms; amending Minnesota Statutes 1969, Section 297.31, Subdivision 6.*

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

Section.1. Minnesota Statutes 1969, Section 297.31, Subdivision 6, is amended to read:

Subd. 6. **TAXATION; TOBACCO PRODUCTS; DEFINITION.** "Subjobber" means any person, other than a manufacturer or distributor, who buys from a distributor tobacco products from a distributor upon which the tax imposed by this chapter has been paid and sells them to persons other than the ultimate consumers, and any licensed distributor who delivers, sells or distributes tobacco products upon which the tax imposed by this chapter has been paid from a place of business other than that for which he has obtained his distributor's license.

Approved May 10, 1971.

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