

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

Section 1. Minnesota Statutes 1969, Section 297A.14, is amended to read:

297A.14 TAXATION; SALES AND USE TAX; MOTOR VEHICLES; STORING OR CONSUMING TANGIBLE PERSONAL PROPERTY; ADMISSIONS; UTILITIES. For the privilege of using, storing or consuming in Minnesota tangible personal property, tickets or admissions to places of amusement and athletic events, electricity, gas, and local exchange telephone service purchased for use, storage or consumption in this state, there is hereby imposed on every person in this state a use tax at the rate of three percent of the sales price of sales at retail of any of the aforementioned items made to such person after July 31, 1967, unless the tax imposed by section 297A.02 was paid on said sales price.

Motor vehicles subject to tax under this section shall be taxed at the fair market value at the time of transport into Minnesota if such motor vehicles were acquired more than three months prior to its transport into this state.

Approved May 21, 1971.

CHAPTER 431—H.F.No.814

[Coded]

An act relating to the department of taxation; use of information by the commissioner of taxation in the exercise of his powers and duties; amending Minnesota Statutes 1969, Chapter 270, by adding a section.

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

Section 1. Minnesota Statutes 1969, Chapter 270, is amended by adding a section to read:

[270.065] DEPARTMENT OF TAXATION; COMMISSIONER'S EXERCISE OF POWERS AND DUTIES. Notwithstanding the provisions of any other law, the commissioner of taxation may use any and all information in his possession, or to which he has access, to insure equal and consistent application and enforcement of all tax laws administered by his department. This section shall not be construed as granting to the commissioner of taxation any power to release any information outside his department.

Approved May 21, 1971.

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