

(c) if the standard deduction provided for by section 290.09, subdivision 15, is not utilized, then the total of the Minnesota itemized deductions of a husband and wife may be taken by either or divided between them as they elect.

If either spouse is a nonresident, this subdivision shall not be applicable.

Sec. 3. The provisions of this act shall be applicable to taxable years beginning after December 31, 1970.

Approved May 21, 1971.

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## CHAPTER 446—H.F.No.2921

*An act relating to sales and use tax; providing for the issuance of refunds in certain cases; amending Minnesota Statutes 1969, Section 297A.35, Subdivision 1.*

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

Section 1. Minnesota Statutes 1969, Section 297A.35, Subdivision 1, is amended to read:

**297A.35 TAXATION; SALES TAX; REFUNDS.** Subdivision 1. ~~A person who has paid, voluntarily or otherwise, or from whom there has been collected (other than by the methods provided for in subdivisions 1 and 5 of section 297A.33), pursuant to the provisions of this chapter, paid to the commissioner an amount of tax for any period in excess of the amount legally due for that period, may file with the commissioner a claim for a refund of such excess. No such claim shall be entertained unless filed within two years after such tax was paid or collected, or within three years from the filing of the return, whichever period is the longer. The commissioner shall examine the claim and make and file written findings thereon denying or allowing the claim in whole or in part and shall mail a notice thereof by registered mail to such person at the address stated upon the return claim. Any allowance shall include interest on the excess determined at a rate of four percent per annum from the date such excess was paid or collected until the date it is refunded or credited. If such claim is allowed in whole or in part, the commissioner shall credit the amount of the allowance against any taxes under sections 297A.01 to 297A.44 due from the claimant and for the balance of said allowance, if any, the commissioner shall issue his~~

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

certificate for the refundment of the excess paid, and the state auditor shall cause such refund to be paid out of the proceeds of the taxes imposed by sections 297A.01 to 297A.44, as other state moneys are expended. So much of the proceeds of such taxes as may be necessary are hereby appropriated for that purpose.

Approved May 21, 1971.

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#### CHAPTER 447—H.F.No.3106

[Not Coded]

*An act relating to the city of Thief River Falls; providing for election of aldermen.*

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

Section 1. **THIEF RIVER FALLS, CITY OF; ELECTION OF ALDERMEN.** Notwithstanding the provisions of Laws 1895, Chapter 8, and any other law to the contrary the city council of the city of Thief River Falls may by ordinance provide for the election of three aldermen by wards and four aldermen at large for four year terms, provided that at the first election the aldermen representing wards shall run for a two year term.

Sec. 2. **EFFECTIVE DATE.** This act is effective upon the approval of a majority of the city council of the city of Thief River Falls, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 21, 1971.

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#### CHAPTER 448—S.F.No.191

[Not Coded]

*An act relating to the county of Crow Wing; providing for the allocation of the net proceeds from the sale or rental of tax forfeited lands or from the sale of any products therefrom.*

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

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