

Sec. 2. **APPROPRIATION.** There is appropriated from the general fund to the commissioner of revenue for the purpose of implementing tax changes in Laws 1979, Chapter 303, the amount of \$92,600 for fiscal year 1980 and \$92,600 for fiscal year 1981. This amount shall be reduced by any amount otherwise appropriated for this purpose during this legislative session.

Sec. 3. **APPROPRIATION.** There is appropriated from the general fund to the commissioner of revenue the amount of \$100,000 to be available through June 30, 1981. This appropriation is for the purpose of implementing the sales ratio study design recommendations made in the 1980 legislative report entitled "Property Tax Equalization in Minnesota: A Review of the Sales Ratio Study."

Notwithstanding any law to the contrary, the commissioner of revenue may negotiate with private consultants for the development of the sales ratio study system.

The recommended design changes shall be used in computing the 1980 adjusted assessed valuations as provided in Minnesota Statutes 1978, Section 124.212, Subdivision 10, Clause (a) and they shall be completed by March 15, 1981. The revenue department shall also compute the 1980 adjusted assessed valuations using the same methodology as had been used for the previous year's valuations and shall report them to the legislature by March 15, 1981. The commissioner of revenue shall report his progress to the legislature in the development of this sales ratio system by July 1, 1980; October 1, 1980; and January 15, 1981. This appropriation shall be reduced by any amount otherwise appropriated for this purpose during this legislative session.

Approved April 23, 1980

\* See the amendment to Article XII, Section 9 in Laws 1980, Chapter 615, Section 64.

## CHAPTER 608—H.F.No. 8

*An act relating to taxation; gasoline tax; increasing the tax on gasoline; prohibiting use of proceeds of gas tax for access routes to the metropolitan sports facility; amending Minnesota Statutes 1978, Section 296.02, Subdivision 1; and Minnesota Statutes, 1979 Supplement, Section 473.596.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1978, Section 296.02, Subdivision 1, is amended to read:

296.02 **GASOLINE, EXCISE TAX.** Subdivision 1. **TAX IMPOSED FOR MOTOR VEHICLE USE.** There is hereby imposed an excise tax of ~~nine~~ **11** cents per gallon on all gasoline used in producing and generating power for propelling motor vehicles used on the public highways of this state. This tax shall be payable at the times, in the manner, and by persons specified in this chapter.

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

Sec. 2. Minnesota Statutes, 1979 Supplement, Section 473.596, is amended to read:

**473.596 ACCESS STREETS AND HIGHWAYS, HIGHWAY USER TAX DISTRIBUTION FUND.** So long as the tax imposed pursuant to article XIV, section 10, of the Minnesota Constitution is at or below the rate fixed by law on January 1, 1979, No money derived from the highway user tax distribution fund shall be used to construct, relocate, or improve any streets, highways, or other public thoroughfares, except ones included in the municipal state aid street system established pursuant to article XIV, section 4, if such work is done in order to provide or improve access to a new sports facility constructed pursuant to sections 473.551 to 473.595. The commissioner of transportation shall determine whether expenditures are in violation of this section.

**Sec. 3. EFFECTIVE DATE.** Section 1 is effective May 1, 1980, and applies to all gasoline and special fuels as defined in Minnesota Statutes, Section 296.01, Subdivision 6, in distributor storage on that date.

Approved April 24, 1980

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## CHAPTER 609—H.F.No. 1781

*An act relating to education; providing for aids to education, tax levies and the distribution of tax revenues; granting certain powers and duties to school districts, the state board of education, and others; providing aid for the education of students of limited English proficiency; providing individualized instructional materials for nonpublic school pupils; increasing the amount of severance pay available to public employees; clarifying provisions governing education management information systems; appropriating money; amending Minnesota Statutes 1978, Sections 120.095, Subdivision 6; 120.10, Subdivision 2; 121.90; 121.902, Subdivision 1; 121.906, Subdivision 2; 121.908, Subdivision 1; 121.912, Subdivision 2, and by adding a subdivision; 121.914, Subdivision 1; 122.22, Subdivisions 2 and 4; 122.23, Subdivisions 9 and 10; 122.25, Subdivision 1; 122.531, by adding subdivisions; 123.11, Subdivision 7; 123.35, Subdivision 5; 123.36, Subdivision 10, and by adding a subdivision; 123.51; 123.932, Subdivision 9, and by adding subdivisions; 123.933; 124.11, by adding a subdivision; 124.20; 124.214, Subdivision 2; 124.565, by adding a subdivision; 124.572, Subdivision 7; 124.65; 125.12, Subdivisions 2 and 9; 125.182, Subdivision 1; 125.60, by adding a subdivision; 126.07; 126.10; 126.36, Subdivisions 1, 3, 4 and 5; 126.52, Subdivision 5, and by adding a subdivision; 126.54, Subdivisions 5 and 6; 127.09; 127.11; 127.21; 134.03; 134.08; 275.125, Subdivisions 5, 5a, 12, and by adding a subdivision; 354.05, Subdivision 2, as amended; Chapters 16, by adding a section; 120, by adding sections; 121, by adding sections; 123, by adding a section; 124, by adding a section; 125, by adding sections; Minnesota Statutes, 1979 Supplement, Sections 3.9279, Subdivision 13; 120.075, Subdivision 4, as amended, and by adding subdivisions; 121.912, Subdivision 1; 121.917, Subdivision 4; 122.541, Subdivision 5; 123.937; 124.11, Subdivisions 2a and 2b; 124.19, Subdivision 4; 124.212, Subdivision 7d; 124.223; 124.224, Subdivision 8;*

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