

ment or otherwise of any instrument whether or not defined therein. The provisions of this act shall apply only in respect of instruments issued after the date of the taking effect thereof.
Approved April 25, 1927.

CHAPTER 434—H. F. No. 1187

An act to amend Chapter 297, Laws 1925, providing for an excise tax on gasoline, distillate, benzine, naphtha, benzol, liberty fuel and other volatile and inflammable liquids used in producing or generating power for propelling motor or other vehicles used on the public highways of this state, to provide for the enforcement and collection of same and to prescribe penalties for the violation thereof.

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

Section 1. Oil Inspector to issue certificates.—That Section 3, Chapter 297, Laws 1925, be amended so as to read as follows:

“Section 3. On or before the fifteenth day of each month the inspector shall cause to be mailed to each person for whom the inspected gasoline as required by the oil inspection laws of this state during the next preceding calendar month, a certified statement of the date of and number of gallons included in each inspection, the aggregate number of gallons inspected and the amount of tax payable on account thereof; provided, however, that in computing such tax a deduction of three per cent of the quantity of gasoline inspected shall be allowed for evaporation and loss. The inspector may make therein proper adjustment, either by addition or deduction, for errors occurring in any previous statement. There shall be noted upon the records of the inspector the date of the mailing of such statement, which record shall be conclusive evidence of the proper mailing thereof. There may be included in such statement the amount due for oil inspection fees for the same period. The amount of tax and fees shown on such statement shall be paid to the inspector on or before the 15th day of the month succeeding the month in which the statement is so mailed.”

Sec. 2. Funds to be deposited in gas tax account.—That Section 4, Chapter 297, Laws 1925, be amended so as to read as follows:

“Section 4. All taxes paid to the inspector shall immediately be deposited in an active state depository to be designated by the Executive Council, such deposit to be carried upon the records of the inspector and of the depository in the name of the state in an account to be known as Gas Tax Account. The inspector shall on each business day deliver to the treasurer a check on such account for all collections of the previous day, less any sums

which may have been paid out for refunds as provided by Section 10 of this act. The treasurer shall apply the payment to departmental receipts collections for the current month and shall also carry the same in a Gasoline Tax account. At the end of each month the inspector shall certify to the Auditor the total collections for the month, less refunds made therefrom, in the manner provided for the certifying of departmental receipts. Upon receipt of such certificate the auditor shall issue his draft upon the Treasurer for the amount thereof, who shall pay the same out of the Gasoline Tax account and credit the proceeds to the Trunk Highway Fund. The Comptroller may at any time authorize the transfer by the Auditor and Treasurer to the Trunk Highway Fund of any money in the Gasoline Tax Account.

Sec. 3. Penalties for non-payment.—That Section 5, Chapter 297, Laws 1925, is hereby amended so as to read as follows:

“Section 5. In case any tax imposed hereunder is not paid when due, a penalty of ten per cent of the amount thereof shall immediately accrue, and thereafter said tax and penalty shall bear interest at the rate of one per cent per month until the same is paid. The tax imposed hereunder and the penalties and interest thereon shall be a lien upon all and singular the property, estate and effects of the distributor or person from whom it is due, and shall take precedence of all demands and judgments against, and of all liens and encumbrances upon the property of, such distributor or person.”

Sec. 4. Attorney General to collect tax.—That Section 6, Chapter 297, Laws 1925, is hereby amended so as to read as follows:

“Section 6. (a) On or before the twenty-fifth day of each month, the inspector shall deliver to the attorney general a certified statement of the amount due from each person whose excise taxes are delinquent. Such statement shall give the address of the person owing such tax, the month for which the tax is due, the date of delinquency and such other information as may be required by the attorney general. It shall be the duty of the attorney general upon receipt of any such statement to bring an action in the district court of Ramsey County, or of the county in which the taxpayer resides, to recover the amount of such tax with penalty, interest, costs and disbursements. The Judgment of the court when so obtained shall draw interest at the rate of one per cent per month and shall be enforceable in the manner provided by law for the enforcement of judgments obtained in civil actions.

(b) No inspections shall be made for any person whose tax has been certified to the attorney general.

(c) No person shall sell gasoline to any distributor for whom inspections may not be made by reason of delinquency in the payment of any tax due under this act.

Sec. 5. Certificate of inspector to be prima facie evidence.—That Section 7, Chapter 297, Laws 1925, is hereby amended so as to read as follows:

“Section 7. The inspector’s certified statements shall for all purposes and in all courts be prima facie evidence of the facts therein stated and that the amount shown therein is due from the person named in such statement.”

Sec. 6. Reimbursement in certain cases.—That Section 10, Chapter 297, Laws 1925, be amended so as to read as follows:

“Section 10. Any person who shall buy and use gasoline for any purpose other than use in motor vehicles, and who shall have paid any excise tax required by this act to be paid directly or indirectly through the amount of such tax being included in the price of such gasoline or otherwise, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the inspector a verified claim in such form and containing such information as the inspector shall require and accompanied by the original invoice thereof, which claim shall set forth the total amount of such gasoline so purchased and used by him other than in motor vehicles, and shall state when and for what purpose the same was used. If the inspector be satisfied that the claimant is entitled to payment, he shall approve the claim. Upon the approval of any such claim the inspector shall draw his check on the gas tax account payable to the person entitled thereto. No such repayment shall be made unless the claim and invoice shall be presented to the inspector within four months from the date of such purchase.

Every person who shall make any false statement in any claim or invoice presented to the inspector, or who shall knowingly present to the inspector any claim or invoice containing any false statement, or shall collect or cause to be paid to him or to any other person any such refund without being entitled thereto, shall be guilty of a gross misdemeanor.”

Sec. 7. Inspector to publish rules.—That Section 16, Chapter 297, Laws 1925, be amended so as to read as follows:

“Section 16. It shall be the duty of the inspector to adopt and publish rules and regulations not inconsistent herewith for the purpose of carrying out the provisions of this act, which rules and regulations shall so far as practicable conform to the rules and regulations relating to oil inspection, and he shall at the time and in the manner that he performs the duties imposed upon him, and enforces the provisions of the oil inspection laws, perform the duties imposed upon him by and enforce the provisions of this act. All authority conferred upon the inspector by this act shall be subject to the authority and powers conferred upon the Director of Standards by Section 2, Article XII, Chapter 426, Laws 1925.”

Sec. 8. Effective July 1, 1927.—This act shall take effect and be in force from and after July 1st, 1927.

Approved April 25, 1927.

CHAPTER 435—S. F. No. 1110

An act to amend Section 3784, General Statutes, 1923, providing for the collection of oil inspection fees.

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

Section 1. Payments to be made to Chief Oil Inspector.—That Section 3784, General Statutes 1923, be amended so as to read as follows:

"3784. On or before the fifteenth day of each month the chief oil inspector shall cause to be mailed to each distributor a certified statement of the total amount due from such distributor for inspection fees for the preceding calendar month. Such statement may be combined with the statement of the excise tax on gasoline due from such distributor. There shall be noted upon the records of the chief oil inspector the date of the mailing of such statement which shall be conclusive evidence that the statement was mailed as required by this Section. All payments of inspection fees shall be made to the chief oil inspector not later than the fifteenth of the month following the month in which the statement is mailed. All collections of inspection fees made by the chief oil inspector shall be paid to the state treasurer in the same manner as other departmental receipts are paid. All moneys collected hereunder shall be credited to the Revenue fund. If not paid within the prescribed period a penalty of ten percent of the amount thereof shall immediately accrue, and thereafter such amount and penalty shall bear interest at the rate of one per cent per month from the date of delinquency until paid. On or before the twenty-fifth day of each month the chief oil inspector shall deliver to the Attorney General a certified statement of the amount due from each distributor for delinquent inspection fees and such other information as the Attorney General may require. Upon receipt of such statement the Attorney General shall bring an action in the district court of Ramsey County or of the county in which the distributor resides to recover the amount due, together with penalty, interest costs and disbursements. No inspections shall be made for any distributor whose inspection fees have been certified to the Attorney General:

At the end of each fiscal year the chief inspector shall make an annual report to the Governor.

On or before the 20th day of each month the chief inspector shall certify to the state auditor the amount due to each of