

CHAPTER 55—S. F. No. 165

An act relating to employment and security; amending Minnesota Statutes 1949, Section 268.16, Subdivision 1.

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

Section 1. Minnesota Statutes 1949, Section 268.16, Subdivision 1, is amended to read:

268.16. Collection of contributions. Subdivision 1.

Interest on past due contributions. If contributions are not paid on the date on which they are due and payable, as prescribed by the director, the whole or part thereafter remaining unpaid shall bear interest at the rate of one per cent per month from and after such date until the first day of the calendar month during which payment is made to the division of employment and security, provided, however, that during the first month of delinquency interest shall be computed on the basis of one-thirtieth of one per cent per month for each and every day of such delinquency. After any contribution has become delinquent for a period of 12 months thereafter interest thereon shall be computed at the rate of six per cent per annum. Contributions, if mailed, shall be deemed to have been paid on the date of mailing as indicated by the postmark on the cover thereof; *provided, however, that after January 1, 1949, contributions received by mail postmarked on a day following the date on which the law requires such contributions to be paid shall be deemed to have been paid on the due date if there is substantial evidence by affidavit or otherwise reasonably tending to prove that said report or contribution was actually deposited in the United States mails properly addressed to the division with postage prepaid thereon on or before the due date.* Interest collected pursuant to this subdivision shall be paid into the contingent fund.

Approved March 12, 1951.

CHAPTER 56—S. F. No. 302

An act relating to amateur boxing and fixing the license fees therefor; amending Minnesota Statutes 1949, Section 341.10.