

## CHAPTER 930—H. F. No. 2056

[Not Coded]

*An act creating an interim commission to study petroleum taxes including exemptions therefrom and enforcement thereof.*

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

**Section 1. Interim commission, study petroleum taxes.** A commission is hereby created to study and investigate the reimbursement of petroleum excise tax to persons who shall have paid the tax directly or indirectly and used the gasoline or special fuel for any purpose other than use in motor vehicles.

**Sec. 2. Duties.** The commission shall study and gather facts regarding (1) the petroleum tax law relating to such reimbursement now in effect in this state and the enforcement thereof, (2) possible substitutes and alternatives therefor, and (3) the tax laws in effect in other states or political jurisdictions concerning comparable reimbursement of, or exemption from, petroleum excise taxes due to use other than in motor vehicles, and their enforcement.

**Sec. 3. Membership.** The commission shall consist of ten members, five of whom shall be senators appointed by the committee on committees and five shall be members of the House of Representatives appointed by the Speaker of the House. The commission shall be appointed upon the passage of this act and any vacancy occurring shall be filled by the appointing power.

**Sec. 4. Meetings.** The commission may hold meetings at such times and places as it may designate. It shall select a chairman, a vice-chairman, and such other officers from its members as it may deem necessary. The commission and its committees may, if necessary in the accomplishment of its purpose and the performance of its duty, issue subpoenas in the manner otherwise provided by law. The commission is authorized to secure directly from the commissioner of taxation or the director of the petroleum tax division, or from any official or employee of the state, such information regarding petroleum taxes or their enforcement as it may require and all such boards, departments and agencies, officials and employees are authorized and directed to furnish such information directly to the commission or to a committee thereof upon request made by the chairman.

**Sec. 5. Report.** The commission shall make a report to the Legislature not later than January 15, 1959 setting

forth its findings as a result of such investigation and study and shall make such recommendations as it deems fit in an effort to assist the Legislature in the formulation of legislation on the subject.

**Sec. 6. Expenses.** Members of the commission shall be allowed and paid for actual traveling and other expenses necessarily incurred in the performance of their duties. The commission may purchase stationery and supplies, hire employees, and do all things reasonably necessary and convenient in carrying out the purposes of this act.

**Sec. 7. Appropriation.** It is hereby appropriated out of any money in the Highway User Tax Distribution Fund not otherwise appropriated \$15,000 or so much thereof as may be necessary to pay expenses incurred by the commission. For the payment of such expenses the commission shall draw its warrant upon the State Treasury, which warrant shall be signed by the chairman or by such other or additional member of this commission as the rules of the commission may provide and the state auditor shall then approve and the state treasurer pay such warrant as and when presented.

Approved April 29, 1957.

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CHAPTER 931—H. F. No. 1243

[Not Coded]

*An act to appropriate money for the department of aeronautics, providing for the issuance of certificates of indebtedness for the raising of necessary additional funds for constructing, improving, maintaining, and operating airports and other air navigation facilities, for the levying of taxes, authorizing the state board of investment to purchase such certificates of indebtedness.*

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

**Section 1. Aeronautics, appropriation.** There is hereby appropriated to the commissioner of aeronautics out of the Minnesota aeronautics fund, for the purposes hereinafter specified, the sum of \$3,801,000 for the biennium ending June 30, 1959, which appropriation is hereby made available in such amounts and at such times as may be deemed necessary by the commissioner of aeronautics to carry out the purposes of this act. Any balance remaining at the end of any fiscal year shall be carried over and shall be available for the purposes of this