

for each specific purpose and cause to be printed on the back of all tax receipts and tax statements a tabulated statement of the rates of taxation and amounts. ~~Where taxpayers are not residents of the county, the~~ *The* county treasurer shall mail to ~~them~~ *taxpayers* statements of their personal property taxes due, such statements to be mailed not later than February 15, statements of their real property taxes due shall be mailed not later than May 15; provided, that the validity of the tax shall not be affected by failure of the treasurer to mail such statement. If so directed by the county board, he shall visit places in the county as he deems expedient for the purpose of receiving taxes and the county board is authorized to pay the expenses of such visits and of preparing duplicate tax lists.

Approved April 20, 1961.

CHAPTER 647—H. F. No. 1376

[Coded]

An act relating to taxation; imposing a tax on instruments of conveyance and providing for its collection and enforcement, defining crimes and imposing penalties in connection therewith, appropriating money, and repealing Extra Session Laws 1959, Chapter 70, Article XII.

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

Section 1. [287.36] **Imposition of tax; determination of tax.** There is hereby imposed on each deed, instrument, or writing by which any lands, tenements, or other realty in this state shall be granted, assigned, transferred, or otherwise conveyed, a tax determined in the following manner. When there is no consideration or when the consideration, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, is \$1,000 or less, the tax shall be \$1.10. When the consideration, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds \$1,000, the tax shall be \$1.10 plus 55 cents for each \$500 or fractional part of \$500 in excess of \$1,000.

Sec. 2. [287.37] **Exceptions.** The tax imposed by section 1 of this act shall not apply to:

Changes or additions indicated by italics, deletions by strikeout.

A. Any executory contract for the sale of land under which the vendee is entitled to or does take possession thereof, or any assignment or cancellation thereof.

B. Any mortgage or any assignment, extension, partial release, or satisfaction thereof.

C. Any will.

D. Any plat.

E. Any lease.

F. Any deed, instrument, or writing to which the United States or any agency or instrumentality thereof or the state of Minnesota or any agency, instrumentality, or governmental or political subdivision thereof is a party.

G. Deeds for cemetery lots.

Sec. 3. [287.38] **Real estate outside state.** If any deed, instrument, or writing shall describe any real estate situate outside of this state, the tax imposed by section 1 shall be measured upon such proportion of the consideration (exclusive of the value of any lien or encumbrance remaining thereon at the time of sale) as the value of the real estate therein described situate in this state bears to the value of the whole of the real estate described therein as determined by the commissioner of taxation upon application of any party to the deed, instrument, or writing.

Sec. 4. [287.39] **Persons liable.** Any person who grants, assigns, transfers, or conveys any land, tenement, or realty by a deed, writing, or instrument subject to the tax imposed by section 1 shall be liable for such tax but no public official shall be liable for a tax with respect to any instrument executed by him in connection with his official duties.

Sec. 5. [287.40] **Payment of tax; stamps.** The tax imposed by section 1 shall be paid by the affixing of a documentary stamp or stamps in the amount of the tax to the document or instrument with respect to which the tax is paid, provided that the commissioner of taxation may, in exceptional cases, permit the payment of the tax without the affixing of documentary stamps and in such cases shall, upon receipt of the tax, endorse his receipt for such tax upon the face of the document or instrument. In such case the commissioner of taxation shall deposit the amount received in payment of the tax with the state treasurer to the credit of the general revenue fund.

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Sec. 6. [287.41] **Cancellation of stamps.** A person using or affixing a stamp shall cancel it and so deface it as to render it unfit for reuse by marking it in ink with his initials and the date on which such affixing occurs.

Sec. 7. [287.42] **Stamps; printing and sale.** The commissioner of taxation shall cause documentary stamps to be printed and shall furnish such stamps as may be necessary to the county treasurers of the state without charge. Documentary stamps may be purchased from any county treasurer and may be used in payment of a tax imposed by section 1 or may be resold by the owner at any time.

Sec. 8. [287.43] **Refundments or redemption.** The commissioner of taxation may order the refundment in whole or in part of any tax which has been erroneously or unjustly paid and may allow for or redeem such of the stamps, issued under the authority of this act, as may have been spoiled, destroyed, or rendered useless or unfit for the purpose intended or for which the owner may have no use or which through mistake may have been improperly or unnecessarily used. Such order shall be made only upon written application of the taxpayer and shall be valid only if approved by the attorney general. Refunds therefor shall be paid out of the general revenue fund of the state and monies therefor are hereby annually appropriated from the general revenue fund for such purpose.

Sec. 9. [287.44] **Payment of receipts to state; report; record.** Subdivision 1. On or before the tenth day of each month the county treasurer shall determine and pay to the state treasurer the receipts from the sale of documentary stamps during the preceding month. The state treasurer shall deposit such receipts in the state treasury to the credit of the general revenue fund.

Subd. 2. Within twenty days after the payment date provided in subdivision 1 the state treasurer shall make a report to the commissioner of taxation, setting forth the amount received from each county treasurer under this chapter.

Subd. 3. The county treasurer shall keep such records and make such reports with respect to the documentary stamps entrusted to his custody and with respect to the sale of such stamps as the commissioner of taxation shall prescribe.

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Sec. 10. [287.45] **County treasurer; duties.** The care of documentary stamps entrusted to county treasurers and the duties imposed upon county treasurers by sections 1 to 13 shall be within the duties of such office and shall be within the coverage of any official bond delivered to the state, conditioned that any such officer shall faithfully execute the duties of his office.

Sec. 11. [287.46] **Violations; penalties.** Subdivision 1. Any person liable for the tax imposed by section 1 who fails to comply with the provisions of section 5 relating to the attachment or cancellation of documentary stamps, unless such failure is shown to be due to reasonable cause, shall be liable to a civil penalty of \$50 for each such failure.

Subd. 2. Any person who wilfully attempts in any manner to evade or defeat any such tax or the payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty of 50 percent of the total amount of the underpayment of the tax.

Sec. 12. [287.47] **Commissioner of taxation; duties.** When any deed, instrument, or writing has been recorded or registered without the payment of the tax due thereon the tax, together with any penalty imposed under section 11 of this act, shall be assessed by the commissioner of taxation and collected in the manner provided for the collection of taxes due under the provisions of Minnesota Statutes 1957, Chapter 290, and acts amendatory thereto. The commissioner of taxation shall enforce the provisions of sections 1 to 14 and shall have all of the powers prescribed in Minnesota Statutes 1957, Chapters 270 and 290, and acts amendatory thereof. He may prescribe rules and regulations not inconsistent with sections 1 to 14 for their detailed and efficient administration and may call upon any county attorney or the attorney general for assistance and may employ such additional employees as may be required in the administration of sections 1 to 14.

Sec. 13. [287.48] **Expenses of administration.** Expenses of administration of sections 1 to 14 to be paid out of appropriations to the commissioner of taxation shall include fees and expenses incurred by the attorney general and any county attorney in connection with sections 1 to 14 and all other costs and expenses.

Sec. 14. [287.49] **Violations.** Any person who in any manner knowingly attempts to evade the tax imposed by

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sections 1 to 13 or who knowingly aids or abets in the evasion or attempted evasion of the tax or who knowingly violates the provisions of sections 1 to 13 shall be guilty of a misdemeanor.

Sec. 15. [287.50] **Documentary stamps defined.** The term "documentary stamps" means all stamps issued by the commissioner of taxation for use in payment of the taxes imposed by this act.

Sec. 16. There is hereby appropriated from the general revenue fund of the state the sum of \$10,000 to be used by the commissioner of taxation in the administration of this act to June 30, 1963. Such sum shall be in addition to appropriations made for the purpose of administering the tax imposed by Extra Session Laws 1959, Chapter 70, Article XII, and the total amount of such appropriations may be used by the commissioner of taxation in the administration of this act.

Sec. 17. [287.51] **Constitutional exemptions.** Sections 1 to 15 shall not apply with respect to any deed, instrument, or writing where such deed, instrument, or writing may not under the Constitution of this state or under the Constitution or laws of the United States be made the subject of taxation by this state.

Sec. 18. Extra Session Laws 1959, Chapter 70, Article XII, is repealed.

Sec. 19. The provisions of sections 7, 10, 12, 13, and 16 shall be effective immediately upon passage. The remaining sections of this act shall be effective on and after July 1, 1961.

Approved April 20, 1961.

CHAPTER 648—H. F. No. 1386

An act relating to clerks of the district court; printed calendars; amending Minnesota Statutes 1957, Section 485.11.

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

Section 1. Minnesota Statutes 1957, Section 485.11, is amended to read:

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