

surveyor general and the final settlement for the timber cut shall be made on this scale. The purchaser shall dispose of slashings according to law, shall be liable under this chapter in trespass for cutting or unnecessarily injuring any timber not included within the sale made to him under this section, and shall be otherwise subject to all the laws governing the sale and removal of state timber, so far as applicable.

Approved March 8, 1963.

CHAPTER 65—S. F. No. 172

[Not Coded]

An act relating to the county of Fillmore; abolishing the office of county superintendent of schools.

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

Section 1. Fillmore county; superintendent of schools. The office of county superintendent of schools in the county of Fillmore is hereby abolished.

Sec. 2. The provisions of Minnesota Statutes 1961, Section 121.35, and any act amendatory thereof, as they relate to a county where the office of county superintendent is abolished shall continue to apply to the county of Fillmore.

Sec. 3. This act shall become effective only after its approval by a majority of the county board of the county of Fillmore and upon compliance with the provisions of Minnesota Statutes 1961, Section 645.021.

Approved March 13, 1963.

CHAPTER 66—S. F. No. 345

[Coded in Part]

An act relating to excise taxes on gasoline and gasoline substitutes; amending Minnesota Statutes 1961, Sections 296.01, Subdivisions 4, 5, 11 and 18 and adding a new subdivision to said section; 296.04, Subdivisions 3, 4 and 5, 296.06, Subdivision 3, 296.10, 296.11, 296.12, Subdivision 5, 296.13, 296.14, Subdivision 2, 296.15, Subdivision 5, 296.17, Subdivision 1, 296.18, Subdivisions

Changes or additions indicated by italics, deletions by strikeout.

1 and 6, 296.21, Subdivision 1, 296.22, Subdivisions 2 and 6, 296.23, 296.25, Subdivision 2, and repealing Section 296.02, Subdivision 5.

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

Section 1. Minnesota Statutes 1961, Section 296.01, Subdivision 4, is amended to read:

Subd. 4. **Fuel oil.** "Fuel oil" means any petroleum product other than gasoline as herein defined ~~which is received in this state by a licensed distributor and~~ which when tested with a Cleveland open cup tester shall not flash below 120 degrees Fahrenheit and which has a viscosity of not more than 40 seconds at 100 degrees Fahrenheit by the Saybolt universal process.

Sec. 2. Minnesota Statutes 1961, Section 296.01, Subdivision 5, is amended to read:

Subd. 5. **Farm tractor fuel.** "Farm tractor fuel" means any petroleum product other than gasoline and fuel oil as herein defined which is received in this state ~~for distribution to retail consumers for use by them~~ for the generation of power for the propulsion of farm tractors.

Sec. 3. Minnesota Statutes 1961, Section 296.01, Subdivision 11, is amended to read:

Subd. 11. **For use in motor vehicles.** "For use in motor vehicles" means for use in producing or generating power for propelling *motor vehicles on the public highways of this state or in machinery operated on the public highways of this state for the purpose of constructing, reconstructing, or maintaining such public highways. For purposes of this subdivision "public highways" shall include bridges.*

Sec. 4. Minnesota Statutes 1961, Section 296.01, Subdivision 18, is amended to read:

Subd. 18. **Licensed motor vehicle.** "Licensed motor vehicle" means (1) any vehicle subject to a motor vehicle ~~license tax registration~~ in which the power is produced with any fuel other than gasoline in an internal combustion engine, and (2) *any motor vehicles vehicle not required to be licensed as motor vehicles not subject to a motor vehicle registration on which is mounted a corn shelling, feed grinding, well drilling, or sawing machine.*

Sec. 5. Minnesota Statutes 1961, Section 296.01, is amended by adding a new subdivision to read:

[Subd. 23.] **Use in licensed motor vehicles.** *"Use in licensed*

Changes or additions indicated by italics, deletions by strikeout.

motor vehicles" means use in producing or generating power for propelling licensed motor vehicles on the public highways of this state.

Sec. 6. Minnesota Statutes 1961, Section 296.04, Subdivision 3, is amended to read:

Subd. 3. **Calibration or gauge charts.** ~~The general surroundings and conditions at all places where petroleum products are processed, held, stored, or offered for sale shall be inspected and all storage tanks and other containers shall be inspected in order to ascertain that they are kept clean and free from all impurities.~~

Every person holding petroleum products in storage tanks or other containers for sale or for use as special fuel shall maintain a calibration or gauge chart for each such tank or container.

Sec. 7. Minnesota Statutes 1961, Section 296.04, Subdivision 4, is amended to read:

Subd. 4. **Entry upon premises.** The commissioner may enter into or upon the premises of all distributors, *bulk purchasers* and dealers of petroleum products to inspect the receptacles in which these products are stored; and it is made the duty of all distributors, *bulk purchasers* and dealers to keep the receptacles free from all impurities, and when the receptacles are found to contain impurities they shall be sealed until a method of disposition of the material has been approved by the commissioner.

Sec. 8. Minnesota Statutes 1961, Section 296.04, Subdivision 5, is amended to read:

Subd. 5. **Records examined.** The commissioner shall make periodic examinations of all records kept by distributors, *special fuel dealers, bulk purchasers*, or other persons collecting the gasoline ~~excise tax or special fuel tax.~~

Sec. 9. Minnesota Statutes 1961, Section 296.06, Subdivision 3, is amended to read:

Subd. 3. **Surrender of license.** When the licensee shall voluntarily or involuntarily sell, dispose of or discontinue his business during the term of his license, he shall immediately notify the commissioner in writing and shall *within 10 days* surrender his license.

Sec. 10. Minnesota Statutes 1961, Section 296.10, is amended to read:

296.10 **Transport permits.** Any person who: (a) transports petroleum products into this state or from refineries or terminals within this state to destinations in this state, or (b) transports petro-

Changes or additions indicated by italics, deletions by strikeout.

leum products from refineries or terminals within this state to destinations outside this state, in truck transports, shall make application for and secure from the commissioner a transport permit which shall bear a distinctive number for each cargo tank so used. The permit shall be carried in an accessible container attached to the cargo tank while the transport is in this state, and the permit number shall be painted in six inch letters in a conspicuous place on the left front and right rear ends of the cargo tank for which the permit number is issued. The permit shall expire annually on ~~January 31~~ *the last day of February.*

Such transport permit shall be surrendered to the commissioner within 10 days after any cargo tank is sold or otherwise disposed of.

Sec. 11. Minnesota Statutes 1961, Section 296.11, is amended to read:

296.11 Revocation of licenses, permits and certificates.

The commissioner may, after hearing, revoke any license, ~~or permit or certificate~~ if the holder has directly or indirectly violated any of the provisions of sections 296.01 to 296.49 or has failed to comply with any regulation that may be issued. Notice containing a statement of the alleged violation and the time and place of hearing shall be served upon the holder by registered mail at least ten days prior to the day set for hearing. Certification to the attorney general of delinquent tax or fees shall be sufficient cause for immediate revocation without hearing.

Sec. 12. Minnesota Statutes 1961, Section 296.12, Subdivision 5, is amended to read:

Subd. 5. **Sales tickets.** A sales ticket shall be issued for each delivery of special fuel to a bulk purchase or into the supply tank of an aircraft or a licensed motor vehicle. The person who delivers the special fuel shall issue and sign the sales ticket and such person shall show thereon the name and address of the purchaser, motor vehicle license number if delivered into the supply tank of a licensed motor vehicle, date of sale, number of gallons, price per gallon, ~~amount of tax,~~ and total amount of sale. *On deliveries of special fuel into the supply tank of an aircraft or a licensed motor vehicle the sales ticket shall show the per gallon rate of special fuel excise tax.* The words "Special Fuel" shall be written on each sales ticket at the time of sale or delivery. A separate sales ticket book shall be maintained for special fuel sales by a special fuel dealer.

Sec. 13. Minnesota Statutes 1961, Section 296.13, is amended to read:

296.13 Inspection fees. An inspection fee shall be charged on petroleum products when received by the distributor, and on petro-

Changes or additions indicated by italics, deletions by strikeout.

leum products received and held for sale or use by any person when such petroleum products have not theretofore been received by a licensed distributor. The fee charged shall be uniform and in an amount determined by the commissioner but not to exceed one and three-quarter cents per 50 gallons.

Credit shall be allowed the distributor by the commissioner for inspection fees previously paid *in error or* on any material exported or sold for export from the state upon filing of a report in a manner approved by the commissioner.

Sec. 14 Minnesota Statutes 1961, Section 296.14, Subdivision 2, is amended to read:

Subd. 2. **Credit or refund of tax paid.** The commissioner shall allow the distributor credit or refund of the tax paid on gasoline and special fuel:

(1) Exported or sold for export from the state, other than in the supply tank of a motor vehicle or of an aircraft;

(2) Sold to the United States government or to any "cost plus a fixed fee" contractor employed by the United States government on any national defense project;

(3) Sold to another licensed distributor;

(4) Destroyed by accident while in the possession of the distributor;

(5) *In error;*

(6) In such other cases as the commissioner may permit, not inconsistent with the provisions of this chapter and other laws relating to the gasoline and special fuel excise taxes.

Sec. 15. Minnesota Statutes 1961, Section 296.15, Subdivision 5, is amended to read:

Subd. 5. **Sale prohibited under certain conditions.** No ~~gasoline or~~ petroleum product shall be unloaded or sold by any person or distributor whose tax and inspection fees have been certified to the attorney general for collection.

Sec. 16. Minnesota Statutes 1961, Section 296.17, Subdivision 1, is amended to read:

296.17 **Unreported gasoline and special fuel; gasoline and special fuel used in other states; reciprocal arrangements; users' licenses.** Subdivision 1. **Unreported gasoline and special fuel.** It shall be the duty of every distributor, dealer, and person who sells or uses

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

gasoline manufactured, produced, received, or stored by him, and of every person using gasoline in motor vehicles or *special fuel in licensed motor vehicles*, if the same has not been reported or if the tax on account thereof has not been paid to the commissioner, to report to the commissioner the quantity of such gasoline so sold or used by him or *such special fuel used by him*, and such person shall become liable for the payment of the tax. All provisions of sections 296.01 to 296.49 relating to the calculation, collection and payment of the tax shall be applicable to any such person, dealer or distributor.

Sec. 17. Minnesota Statutes 1961, Section 296.18, Subdivision 1, is amended to read:

296.18 Refunds. Subdivision 1. **Gasoline or special fuel used in other than motor vehicles.** Any person who shall buy and use gasoline for any purpose other than use in motor vehicles, or special fuel for any purpose other than use in licensed motor vehicles, and who shall have paid the excise tax directly or indirectly through the amount of the tax being included in the price of the gasoline or special fuel, or otherwise, shall be reimbursed and repaid the amount of the tax paid by him upon filing with the commissioner a signed claim in writing in such form and containing such information as the commissioner shall require and accompanied by the original invoice thereof. By signing any such claim which is false or fraudulent, the applicant shall be subject to the penalties provided in this section for ~~willfully~~ *knowingly making a false claim*. The claim shall set forth the total amount of the gasoline so purchased and used by him other than in motor vehicles, or special fuel so purchased and used by him other than in licensed motor vehicles, and shall state when and for what purpose it was used. When a claim contains an error in computation or preparation, the commissioner is authorized to adjust the claim in accordance with the evidence shown on the claim or other information available to him. If the commissioner be satisfied that the claimant is entitled to payment, he shall approve the claim and transmit it to the state auditor. No repayment shall be made unless the claim and invoice shall be filed with the commissioner within four months from the date of the purchase. The claim and invoices shall be deemed to have been filed with the commissioner as herein required if post-marked within the four months period. The words "gasoline" or "special fuel" as used in this subdivision do not include aviation gasoline or special fuel for aircraft.

Sec. 18. Minnesota Statutes 1961, Section 296.18, Subdivision 6, is amended to read:

Subd. 6. **Aviation gasoline tax refund claims, civil penalty.** If any distributor or other person, with intent to unlawfully secure

Changes or additions indicated by italics, deletions by strikeout.

any refund provided for in subdivision 4, shall *knowingly* file a false or fraudulent claim, there shall be imposed upon him as a penalty an amount equal to 50 percent of the amount of the refund unlawfully secured, in addition to that amount. The penalty imposed by this subdivision shall be collected as part of the tax.

Sec. 19. Minnesota Statutes 1961, Section 296.21, Subdivision 1, is amended to read:

296.21 **Records; carriers' and special fuel users' reports.** Subdivision 1. **Retaining records.** All distributors, dealers, special fuel dealers ~~and~~, bulk purchasers *and all users of special fuel* shall keep a true and accurate record of all purchases, transfers, sales and use of petroleum products and special fuel in a manner approved by the commissioner, and shall retain all such records for four years.

Sec. 20. Minnesota Statutes 1961, Section 296.22, Subdivision 2, is amended to read:

Subd. 2. **Tank truck tags.** Tank ~~wagons~~ *vehicles* with separate compartments for gasoline, fuel oil, or farm tractor fuel shall have red tags attached to the faucets from which are drawn gasoline and other petroleum products having a flash point of less than 100 degrees Fahrenheit when tested with the Tagliabue closed cup tester.

Sec. 21. Minnesota Statutes 1961, Section 296.22, Subdivision 6, is amended to read:

Subd. 6. **Identification.** Tank ~~wagons and truck transports~~ *vehicles* used in transporting petroleum products shall be identified with the name or recognized trademark of the company transporting such petroleum products. The name or names shall be painted on both right and left sides or on the rear of the cargo tank with letters six inches in height or larger. The color used shall be in distinct contrast to the background color.

Sec. 22. Minnesota Statutes 1961, Section 296.23, is amended to read:

296.23 **Certain blending of gasoline prohibited.** The blending of gasoline on which the tax has been paid or the liability therefor accrued, with any substance on which the tax has not been paid or the liability therefor accrued, is prohibited.

This section does not preclude the addition of any of the various inhibitors which in total do not exceed one-half of one percent by volume of the product treated, nor the addition to fuel for two-cycle gasoline engines of a lubricant not exceeding five percent by volume of the product treated.

Changes or additions indicated by italics, deletions by strikeout.

Sec. 23. Minnesota Statutes 1961, Section 296.25, Subdivision 2, is amended to read:

Subd. 2. It is unlawful and punishable as provided by this subdivision for any person to operate, *or cause to be operated*, a licensed motor vehicle on the public highways of this state on special fuel on which the excise tax provided by this chapter has not been paid or the liability therefor assumed by another person licensed under this chapter.

Every person who is convicted of a violation of this subdivision shall be punished by imprisonment for not less than 10 nor more than 90 days or by a fine of not less than \$25 nor more than \$100. On a second conviction he shall be punished by imprisonment for not less than 30 nor more than 90 days or by a fine of \$100. On a third or subsequent conviction he shall be punished by imprisonment for not less than 90 days.

Sec. 24. *Minnesota Statutes 1961, Section 296.02, Subdivision 5, is hereby repealed.*

Approved March 13, 1963.

CHAPTER 67—H. F. No. 623

[Not Coded]

An act authorizing the conveyance of certain real estate owned by the state to the village of LaCrescent.

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

Section 1. **Conveyance of state owned real estate; village of LaCrescent.** Notwithstanding any law to the contrary, the governor upon recommendation of the commissioner of highways shall transfer and convey in the name of and in behalf of the state of Minnesota by quit claim deed, upon such terms and conditions as may be agreed upon, to the village of LaCrescent, a municipal corporation, for public purposes, the following described real estate situated in Houston county, Minnesota, to wit:

That part of the northwest quarter of the southeast quarter (NW $\frac{1}{4}$ SE $\frac{1}{4}$) of section 10, township 104 north, range 4 west, described as follows: Commencing at a point 12 feet west of the southeast corner of Lot 7 of Block 12 of original Plat of Manton (now LaCrescent) according to the plat thereof now on file and of record in the office of the register of deeds in and for

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