

*In the event that the amount applied against the tax exceeds the tax as determined by the commissioner of taxation, the commissioner shall upon proper application order the refundment without interest. The state auditor shall cause such refund to be paid out of the proceeds of the tax imposed by this act, and so much of said proceeds as are sufficient to make the refund are hereby appropriated.*

Approved March 22, 1963.

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CHAPTER 112—H. F. No. 718

*An act relating to aeronautics; providing for certain penalties; and amending Minnesota Statutes 1961, Section 360.61, Subdivision 2.*

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

Section 1. Minnesota Statutes 1961, Section 360.61, Subdivision 2, is amended to read:

Subd. 2. **Aircraft; taxation; penalties.** Every owner or person charged with the duty to register an aircraft or pay any tax payable under the provisions of sections 360.511 to 360.67 who fails or delays to register such aircraft and pay such tax as required by the provisions of this act shall pay to the commissioner as an added fee for failure or delay in registering and paying the tax a penalty fee of \$2.50 *for the first calendar month or any part thereof in which such failure or delay continues, plus a monthly penalty of five percent of the tax payable for the year for which the penalty is charged, such monthly penalty to be paid for the second calendar month or any part thereof and for each additional month thereafter or any part thereof in which such failure or delay continues; but in no event shall such total added fees and penalties for such failure or such delay exceed the sum of \$200 for the year for which the added fee or penalty is charged.* When the last day for payment without penalty of any taxes shall fall upon Sunday or any legal holiday, such taxes may be paid without such penalty on the next succeeding business day.

Approved March 22, 1963.

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