

CHAPTER 163—S. F. No. 474

[Not Coded]

An act relating to Norman county; providing for the imposition of a tax upon persons, copartnerships, companies, joint stock companies, corporations, and associations however organized engaged therein in the business of removing gravel from gravel pits or deposits of gravel, for enforcing and collecting the same and prescribing penalties for violations thereof.

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

Section 1. Norman county; gravel removal; occupation tax. Every person engaged in the business of removing gravel from gravel pits or deposits of gravel in Norman county, hereinafter called the operator, shall pay to said county an occupation tax in such amount as the board of county commissioners may determine to be necessary for the purposes set forth in section 5, but not to exceed five cents on each cubic yard of gravel removed from a gravel pit or deposit of gravel in Norman county after the effective date of this act. Such tax shall be computed and be due and payable as hereinafter provided.

Sec. 2. Subdivision 1. Every person so engaged in the removal of gravel shall at such times as are hereinafter provided, make and file with the county auditor of Norman county, under oath, a correct report in such form and containing such information as he may require, covering each quarter beginning January 1, April 1, July 1, and October 1 of each year. *The first report hereunder shall be made and filed on July 1, 1965, covering the period between the effective date of the act and June 30, 1965, and thereafter on October 1, January 1, April 1, and July 1 of each year covering the preceding quarter of the calendar year. The operator shall compute the amount of the tax due on the basis of the information contained in such report.*

Subd. 2. The tax computed in such report shall be due and payable to the county treasurer of Norman county on the first day of the quarter next following the quarter for which the report is due.

Sec. 3. If any person subject to this act fails to make the report required by section 2, subdivision 1, of this act or files an erroneous report, the county auditor shall determine the amount of the tax due for the quarter in question and shall notify such person by registered mail of the amount of the tax as so determined. Such person may within 30 days from the date of mailing of such notice file written statement of the objections to the amount of the taxes so

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

determined in the office of the county auditor. Thereafter the statement of objections shall be deemed to be a petition under Minnesota Statutes, Chapter 278, and sections 278.02 to 278.13 shall be applicable thereto.

Sec. 4. Subdivision 1. It is unlawful for any person to remove any gravel from any gravel pit or deposit of gravel in Norman county unless all taxes due under this act have been paid or objections thereto have been filed as provided in section 3 of this act.

Subd. 2. The commission of an act which is unlawful under the provisions of subdivision 1 of this section is a misdemeanor.

Sec. 5. Subdivision 1. All moneys collected as taxes under this act shall be deposited in the county treasury and credited as follows:

Ninety percent to the county road and bridge fund; and

Ten percent to the reserve fund for the restoration of abandoned gravel pits or deposits of gravel, which is hereby created in the county treasury, and is hereinafter referred to as the reserve fund.

Subd. 2. All moneys deposited and credited as provided in subdivision 1 of this section shall be expended only for the maintenance, construction, or reconstruction of roads traveled by trucks hauling gravel or for the restoration of abandoned gravel pits or deposits of gravel, as the case may be. The board of county commissioners shall determine where, when, and how such moneys shall be expended but such moneys in the reserve fund shall be expended only upon lands to which the county holds title or upon lands forfeited to the state of Minnesota as trustee, for nonpayment of taxes.

Sec. 6. For all purposes of this act the word "person" shall be construed to include individuals, copartnerships, companies, corporations, and all associations, however and for whatever purpose organized.

Sec. 7. The provisions of sections 1 through 7 shall not apply to the state of Minnesota or its contractors when the gravel removed is used in the construction or maintenance of trunk highways.

Sec. 8. This act shall become effective only after its approval by a majority of the members of the board of county commissioners of Norman county and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved April 5, 1965.

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