

(8) The term "person," as used in this section, includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(9) All payments received shall be credited first to penalties, next to interest, and then to the tax due.

(10) The commissioner shall have power to abate any civil penalties prescribed in this subdivision when in his opinion their enforcement would be unjust and inequitable. The exercise of this power shall be subject to the approval of the attorney general.

Approved May 18, 1967.

CHAPTER 588—H. F. No. 1836

[Not Coded]

An act relating to Hennepin county; authorizing the county board of commissioners to appoint a county administrator.

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

Section 1. Hennepin county; county administrator. The board of commissioners of Hennepin county may employ a county administrator upon such terms and conditions as it may deem advisable. He shall be chosen solely on the basis of his training, experience and administrative qualifications, and need not be a resident of the county at the time of his appointment.

Sec. 2. County administrator; duties. Subdivision 1. The county administrator shall be the administrative head of the county government, and shall be responsible for the administration of all departments of the county government under supervision of the board of commissioners. He shall perform all administrative duties and services as the county board may by resolution designate.

Subd. 2. He shall recommend to the county board qualified persons for the board to appoint to the unclassified service of the county of Hennepin, as defined in Laws 1965, Chapter 855, and the recommendation for removal of persons from positions in the unclassified service; provided that the board may exercise its right of removal without recommendation.

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

Subd. 3. All administrative matters which require the approval or review of the county board shall be submitted through the county administrator.

Subd. 4. The county administrator shall present yearly to the board of commissioners at a public meeting of the board a written report on all aspects and functions of Hennepin county government, including his detailed proposals or recommendations for reorganization or improvements in Hennepin county government requiring action by the county board or legislation. The board may hold public hearings on such proposals or recommendations.

Sec. 3. **Salary.** The county board may fix the compensation of the county administrator.

Sec. 4. **Removal.** The county administrator shall serve at the pleasure of the board, and his employment may be terminated by the board without notice at any time. If the county administrator is employed on a month to month basis, upon such termination he shall be compensated for the period of his employment, and, in addition, shall receive an amount in lieu of severance as determined by the county board not to exceed three months' regular salary.

Sec. 5. **Effective date.** Sections 1 to 4 shall be effective upon approval by the board of commissioners of Hennepin county, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 18, 1967.

CHAPTER 589—H. F. No. 2062

An act relating to insurance; amending Minnesota Statutes 1965, Section 60.40.

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

Section 1. Minnesota Statutes 1965, Section 60.40, is amended to read:

60.40 Insurance; investments. *Subdivision 1. Purchase of insurance company. A domestic stock company of any kind, including a life insurance company, may acquire and hold all or part of the capital stock of another insurance company whether or not in the same line of insurance for cash or through the issuance of its own stock in payment of all or part of the purchase price. The limits contained in the investment sections of the insurance code shall not*

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