

cate with the words "taxes paid — conditional receipt issued" stamped thereon.

Subd. 3. The treasurer's powers to cancel tax receipts shall appear on every person's tax statement as provided for in section 276.04 stamped boldly on its face with the words "All Tax Receipts Subject To Cancellation By County Treasurer For Dishonor of Negotiable Paper Offered In Payment."

Sec. 5. **[382.35] Liability of officer; return without payment.** Subdivision 1. A county officer accepting negotiable instruments shall not be personally liable for the nonpayment of any negotiable paper accepted by him pursuant to section 2.

Subd. 2. Any county officer accepting negotiable paper shall make any memoranda necessary to enable him to make proper cancellation of any record on the return of the negotiable paper without payment.

Sec. 6. **[382.36] Presentment for payment.** When negotiable paper is accepted by any county officer the county treasurer shall promptly present it for payment. If the negotiable paper is not paid on due presentation for any reason, the treasurer shall return it to the county officer who accepted it. If a statutory procedure is prescribed for the collection of the amount represented by the negotiable paper, such paper shall be returned to the person submitting it and the amount collected pursuant to such procedure. If no special statutory procedure is prescribed for the collection of the amount represented by the negotiable paper, the county attorney shall use all legal means at his disposal to compel payment of the amount represented by the negotiable paper.

Approved May 20, 1967.

CHAPTER 617—H. F. No. 1135

An act relating to employment security; amending Minnesota Statutes 1965, Section 268.06, Subdivision 24.

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

Section 1. Minnesota Statutes 1965, Section 268.06, Subdivision 24, is amended to read:

Subd. 24. **Employment security; reassignment of contribution**

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

rate. Notwithstanding any inconsistent provisions of law any employer who has been assigned a contribution rate pursuant to subdivisions 4, 6, and 8 of this section may, for the calendar year 1949 1967, or any calendar year thereafter, upon the voluntary payment of an amount equivalent to any portion or all of the benefits charged to his account during the period ending June 30 of the preceding year used for the purpose of computing an employer's experience ratio as authorized by said subdivisions 4, 6, and 8, obtain a cancellation of benefits charged to his account during such period equal to such payment so voluntarily made. Upon the payment of such voluntary contribution, plus a surcharge of 25% of such benefit charged, within 30 days from the date of the mailing to the employer of the notice of his contribution rate as prescribed in this section *the applicable period prescribed by the provisions of this subdivision*, the commissioner shall cancel the benefits equal to such payment, excluding the 25% surcharge, so voluntarily made and compute a new experience ratio for such employer. The employer then shall be assigned the contribution rate applicable to the category within which his recomputed experience ratio is included. ~~In the event that the employer fails to make the voluntary contribution within the 30 day period above specified and it is shown by proper evidence that such failure was, in the opinion of the commissioner, for good cause, the commissioner may extend the time for payment but in no event shall the commissioner extend such time for payment beyond the expiration of a period of 120 days from the beginning of the year for which such rates are effective. Such voluntary payments may be made only during the 30-day period immediately following the date of mailing to the employer of the notice of his contribution rate as prescribed in this section; provided that the commissioner may extend this period if he finds that the employer's failure to make such payment within such 30-day period was for good cause; and provided further that notwithstanding any of the foregoing provisions of this subdivision, in no event shall any new experience ratio be computed for any employer or his contribution rate be reduced as a result of any such voluntary payment which he made after the expiration of the 120-day period commencing with the first day of the calendar year for which such rate is effective. Any adjustments under this subdivision shall be used only in the form of credits against accrued or future contributions.~~

Sec. 2. *This act is effective January 1, 1967.*

Approved May 20, 1967.

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