The commissioner may, when he deems it advisable, graduate and reduce the assessment to such sum as is required to furnish the inspection and laboratory services rendered. The assessment made and the sums so collected shall be deposited in the state treasury, as other departmental receipts are deposited, but shall constitute a separate account to be known as the commercial canneries inspection account, which is hereby created, and together with moneys now remaining in said account, set aside, and appropriated as a revolving fund, to meet the expense of special inspection, laboratory and other services rendered, as provided in sections 31.31 to 31.392. The amount of such assessment shall be due and payable on or before December 31, of each year, and if not paid on or before February 15 following, shall bear interest after that date at the rate of seven percent per annum, and a penalty of ten percent on the amount of the assessment shall also be added and collected.

- Sec. 4. Repealer. Minnesota Statutes 1965, Section 31.391, is repealed.
- Sec. 5. Effective date. This act is effective on January 1, 1968.

Approved May 22, 1967.

CHAPTER 674—H. F. No. 1591

[Coded]

An act relating to the operation of state government; providing for the payment of refunds under the budget and allotment system; amending Minnesota Statutes 1965, Chapter 16, by adding a section.

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

- Section 1. Minnesota Statutes 1965, Chapter 16, is amended by adding a section to read:
- [16.161] Budget and allotment system, refunds. Notwithstanding the provision of Minnesota Statutes, Section 16.16, or any other law to the contrary, the payment of a refund for any purpose authorized by law shall be chargeable against the fund, appropriation, allotment, or encumbrance for the period in which the refund is paid.

Approved May 22, 1967.

Changes or additions indicated by italics, deletions by strikeout.