

upon whom such notice is served to notify the commissioner of taxation in writing of the name and address of the bank, savings bank or savings and loan association wherein such account is kept, together with such other information as the commissioner may require.

(c) Whenever the commissioner of taxation is satisfied with respect to any notification made under paragraph (a) of this subdivision that all requirements of law and regulations with respect to the taxes imposed by this chapter have been and will henceforth be complied with, he may cancel such notification. Such cancellation shall take effect at such time as is specified in the notice of such cancellation. All notices authorized or required under this subdivision shall be in such form as the commissioner may determine.

(d) Any person who fails to comply with any provisions of this subdivision shall, in addition to any other penalties provided by law, be guilty of a gross misdemeanor, except that the provisions of this paragraph shall not apply

(1) to any person if such person shows that there was reasonable doubt as to (a) whether the law required deduction, withholding or payment of tax or (b) what person was required by law to deduct, withhold or pay; or

(2) to any person, if such person shows that the failure to comply with the provisions of paragraph (b) of this subdivision is due to circumstances beyond his control. A lack of funds existing immediately after the payment of wages (whether or not created by such payment) shall not be considered to be circumstances beyond the control of a person.

Sec. 2. The provisions of this act shall be effective upon passage.

Approved May 25, 1967.

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#### CHAPTER 903—H. F. No. 2384

*An act relating to reports to the commissioner of taxation by common and contract carriers of petroleum products; repealing Minnesota Statutes 1965, Section 296.21, Subdivision 3.*

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

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

Section 1. **Petroleum carriers; reports; repealer.** Minnesota Statutes 1965, Section 296.21, Subdivision 3, is repealed.

Approved May 25, 1967.

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CHAPTER 904—S. F. No. 636

*An act relating to wild animals; amending nonresident angling license laws; amending Minnesota Statutes 1965, Section 98.45, Subdivision 1; Section 98.46, Subdivision 15.*

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

Section 1. Minnesota Statutes 1965, Section 98.45, Subdivision 1, is amended to read:

98.45 **Game & fish; fishing; nonresidents; licenses; requirement.** Subdivision 1. Except as specifically permitted in chapters 97 to 102, no person may take, buy, sell, transport, or possess any protected wild animals of this state or any aquatic plants without first procuring a license therefor as provided in section 98.46 or in section 98.48. Every license is issued for the calendar year and is void after the last day of the open season or the lawful time within that year during which the acts authorized may be performed. No license to take beaver or otter may be issued to any person after the third day of the open season provided therefor for that year. No license to take deer with firearm may be issued after the first day of the regular rifle season, and all license agents shall return all stubs and unsold license blanks to the county auditor on the second day of such season. Only one license of each kind, except the non-resident ~~two day short term~~ angling license, may be issued to a person in any calendar year. No license may be transferred except as expressly authorized.

Sec. 2. Minnesota Statutes 1965, Section 98.46, Subdivision 15, is amended to read:

Subd. 15. Fees for the following licenses, to be issued to nonresidents, shall be:

- (1) To take fish by angling, \$5.25;
- (2) A short term individual license to take fish by angling for ~~two three~~ consecutive days, \$3-;
- (3) *Combination husband and wife, to take fish by angling, \$9.*

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