

Sec. 2. Minnesota Statutes 1967, Chapter 290, is amended by adding a section to read:

Sec. [290.501]. **Claim for refund of sales tax.** *A person entitled to a refund of sales tax pursuant to section 1 of this act shall claim such refund on his Minnesota income tax return, or if the person is not required to file an income tax return, upon such form as the commissioner may prescribe. The claim shall apply to the taxable year covered by the return upon which the claim is made or, if no return is required, then to a calendar year. If no return is required, the claim shall be filed on or before April 15 for the preceding calendar year. Each claim shall be accompanied by a certificate from the electrical retailer furnishing the claimant with electricity to the effect that such electrical retailer has not previously filed a claim for refund of tax in respect to the purchase for which the claim is made.*

The commissioner, within the applicable period of limitations, may offset the amount of the claim against any liability of the person for income tax and pay the balance due, if any, to the claimant. All payments pursuant to this section shall be made from the income tax school fund in amounts equal to the credits and payments authorized by section 1. So much money as is needed therefor is annually appropriated from the property tax relief fund. The provisions of appeals from this section shall be governed by Minnesota Statutes, Section 297A.35.

Sec. 3. *The provisions of this act shall apply to sales or use taxes paid as described in section 1, subsequent to December 31, 1968.*

Approved June 6, 1969.

CHAPTER 1050—S. F. No. 1471

[Not Coded]

An act relating to the payment of survivorship benefits to the widows of certain judges; appropriating moneys from the general revenue fund to the special survivors retirement account in reimbursement of moneys heretofore paid.

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

Section 1. **Judges; widows benefits; appropriation.** In order to repay the special survivor retirement account in the state trea-

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sury for moneys paid therefrom to judges' widows under Minnesota Statutes, Section 490.102, Subdivision 7, for which no contribution had ever been made to such account by the husbands of such widows, there is appropriated from the general revenue fund in the state treasury to the special retirement survivor account in the state treasury the sum of \$158,531.

This appropriation recognizes the reimbursement appropriation heretofore made by Laws 1965, Chapter 762, Section 6. The reimbursement herein authorized covers payments to December 31, 1968.

Approved June 6, 1969.

CHAPTER 1051—S. F. No. 1527

[Not Coded]

An act relating to certain lands in Beltrami county located within the Red Lake game preserve, specifying wild rice growing as an agricultural purpose, and authorizing the county board to offer for sale certain lands in Beltrami county with the approval of classification by the commissioner of conservation.

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

Section 1. **Wild rice lands; sale.** Subdivision 1. Lands suitable for the growing of wild rice shall be considered as suitable for agricultural purposes within the meaning of Minnesota Statutes 1967, Section 282.22. Up to 10,000 acres of the lands described in Subdivision 2 of this act may be offered for sale by the county board under the provisions of Minnesota Statutes 1967, Sections 282.221 to 282.226 with the approval of the commissioner of conservation.

Subd. 2. The lands referred to in subdivision 1 are in Beltrami county, described as follows to-wit:

All of Townships 152, Range 30, 152, Range 31, 152, Range 32, 153, Range 30, South half of Township 153, Range 31, Sections 25, 26, 35 and 36 in Township 153, Range 32, Sections 1, 2, 3, 4, 9, 10, 11, 12, 13, 14, 15, 16, 21, 22, 23, 24, 25, 26, 27, 28, 33, 34, 35, 36 in Township 154, Range 30, All of Township 155, Range 30 except Sections 31 and 32, Sections 1

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