

CHAPTER 545—H. F. No. 918

An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.31, Subdivision 1.

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

Section 1. Minnesota Statutes 1967, Section 297A.31, Subdivision 1, is amended to read:

297A.31 Taxation; sales and use tax; examination of return, adjustments, notices and demands. Subdivision 1. The commissioner shall, as soon as practicable after a return is filed, examine the same and make any investigation or examination of the records and accounts of the person making the return that he deems necessary for determining its correctness. The tax computed on the basis of such examination shall be the tax to be paid. If the tax found to be due exceeds the amount of the tax ~~that has been paid reported as due on the taxpayers return~~, such excess shall be paid to the commissioner within 30 days after notice of the amount and demand for its payment ~~shall have been mailed to the person making the return~~. If the amount of the tax found due by the commissioner shall be less than that reported as due on the return, the excess shall be refunded to the person making the return in the manner provided by section 297A.35 (except that no demand therefor shall be necessary), if he has already paid the whole of such tax, or credited against any unpaid tax; provided, that no refundment shall be made except as provided in section 297A.35 after the expiration of three years after the filing of the return.

Approved May 22, 1969.

CHAPTER 546—H. F. No. 997

An act relating to county nursing districts; amending Minnesota Statutes 1967, Section 145.12, Subdivision 2.

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

Section 1. Minnesota Statutes 1967, Section 145.12, Subdivision 2, is amended to read:

Subd. 2. **Hennepin county; nursing districts.** In ~~each county now or hereafter having a population of 550,000 or more~~

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