

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~~.

Hennepin county, when a nursing district is formed under the provisions of section 145.08, subdivision 3, the governing bodies of the municipalities, school districts and towns comprising such nursing district, meeting in a joint session, shall detail the district public nurses to act under the direction of a nursing committee of ~~seven~~ *nine* members; ~~one member shall be the county superintendent of schools; six members shall be~~ appointed by *representatives of* such governing bodies meeting in joint session, as follows:

~~Three~~ *Four* from the membership of said governing bodies; and,

~~Three~~ *Four* residents of the nursing district who do not hold any other elective public office, at least one of whom shall be a physician; *and one superintendent of an independent school district within Hennepin county.*

The nursing committee shall have power to employ nurses and make all other commitments and expenditures necessary to carry out the purposes of this act, and may arrange with one of the participating public units in the district for the keeping and disbursements of its fund. Expenditures shall be by warrant or order signed by the chairman of the committee and countersigned by its secretary.

The nursing committee shall be a permanent organization and meet at regular intervals with the nurses. At its first meeting each year, the committee shall elect from its members a chairman and secretary. All appointments to membership of the nursing committee shall be for one year and until successors are appointed. The committee shall fill vacancies in its membership for the unexpired term.

Approved May 22, 1969.

CHAPTER 547—H. F. No. 1088

[Not Coded]

An act authorizing the sale of certain state owned land no longer needed for state purposes in the city of Hastings; providing for appraisals and terms of payment.

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

Section 1. **Conveyance of state lands; city of Hastings.** The governor upon the recommendation of the commissioner of ad-

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