

Section 1. Minnesota Statutes 1967, Section 297A.32, is amended to read:

297A.32 Taxation; sales and use tax; failure to file return. If any person required by sections 297A.01 to 297A.44 to file any return shall fail to do so within the time prescribed, or shall make, wilfully or otherwise, an incorrect, false, or fraudulent return, he shall, ~~on the written demand of the commissioner, upon written notice and demand, immediately~~ file such return, or corrected return, ~~within 30 days after the mailing of such written demand~~ and at the same time pay any tax due on the basis thereof. If such person shall fail ~~within that time~~ to file such return or corrected return, the commissioner shall make for him a return, or corrected return, from his own knowledge and from such information as he can obtain through testimony, or otherwise, and assess a tax on the basis thereof, which tax (less any payments theretofore made on account of the tax for the taxable period covered by such return) shall be *immediately* paid ~~within 10 days after the commissioner has mailed to such person a written notice of the amount thereof and demand for its payment upon written notice and demand.~~ Any such return or assessment made by the commissioner shall be prima facie correct and valid, and such person shall have the burden of establishing its incorrectness or invalidity in any action or proceeding in respect thereto.

Approved May 23, 1969.

CHAPTER 633—H. F. No. 920

[Coded]

An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.27 by adding a subdivision.

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

Section 1. Minnesota Statutes 1967, Section 297A.27, is amended by adding a subdivision to read:

Subd. 3. Taxation; sales and use tax; returns. Every person liable for any tax imposed by this chapter, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such regulations, as the commissioner may from time to time prescribe. Any such return or statement shall include therein the information required by such regulations and by the

Changes or additions indicated by italics, deletions by strikeout.

forms prescribed by the commissioner. For the purpose of determining compliance with the provisions of this subdivision, the commissioner shall have power to examine, or cause to be examined, any books, papers, records, or memoranda relevant to making such determination, whether such books, papers, records, or memoranda are the property of or in the possession of such person or any other person or corporation. The commissioner shall further have power to require the attendance of any persons having knowledge or information in the premises, to compel the production of books, papers, records, or memoranda by persons so required to attend, to take testimony on matters material to such determination, and to administer oaths or affirmations.

Approved May 23, 1969.

CHAPTER 634—H. F. No. 923

An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.01, Subdivision 2.

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

Section 1. Minnesota Statutes 1967, Section 297A.01, Subdivision 2, is amended to read:

Subd. 2. **Taxation; sales and use tax; definitions.** “Person” includes any individual, *partner, officer, director*, firm, partnership, joint venture, association, cooperative, social club, fraternal organization, municipal or private corporation whether organized for profit or not, estate, trusts, business trusts, receiver, trustee, syndicate, the United States, the state of Minnesota, any political subdivision of Minnesota, or any other group or combination acting as a unit, and the plural as well as the singular number. *As used in the preceding sentence, the term “person” includes, but is not limited to directors and officers of corporations or members of partnerships who, either individually or jointly with others, have the control, supervision or responsibility of filing returns and making payment of the amount of tax imposed by this chapter.*

Approved May 23, 1969.

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