

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~~.