

lage of New Hope is hereby authorized to issue refunding temporary improvement bonds for the purpose of paying and refunding at maturity, the principal amount of any of its temporary improvement bonds issued during the years 1968 and 1969 in accordance with Minnesota Statutes, Section 429.091, Subdivision 3, to the extent that such principal amount cannot be paid out of the assessments and taxes, if any, levied for its payment and theretofore collected, or out of other funds determined by the village council to be available. Such refunding temporary improvement bonds may be authorized to be issued by resolution of the council whenever it is deemed necessary and expedient to do so. The terms of their sale and issuance and the rights of the holders thereof shall be the same as is provided by said section 429.091, subdivision 3, with respect to the temporary improvement bonds. No holder of any temporary improvement bond of such village, outstanding the date this act becomes effective, shall be required to accept in payment or in exchange therefore any refunding temporary improvement bond issued hereinunder.

Sec. 2. This act shall be effective only after its approval by a resolution adopted by a favorable vote of a majority of the members of the council of said village, and upon compliance with Minnesota Statutes, Section 645.021.

Approved March 18, 1969.

#### CHAPTER 66—H. F. No. 917

*An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.31, Subdivision 2.*

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

Section 1. Minnesota Statutes 1967, Section 297A.31, Subdivision 2, is amended to read:

Subd. 2. **Taxation; sales tax; notice of tax due.** The notices and demands provided for by sections 297A.31 and 297A.33 shall contain a brief statement of the computation of the tax and shall be sent by registered mail to the person making the return at the address given in his return, if any, ~~and if no such address is given, then or to his last known address, or a brief written statement of the computation of the tax may be personally served upon the taxpayer. De-~~

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

*mand for immediate payment of the taxes contained in the written statement shall be made by the person making personal service.*

Approved March 18, 1969.

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#### CHAPTER 67—H. F. No. 919

*An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.30.*

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

Section 1. Minnesota Statutes 1967, Section 297A.30, is amended to read:

297A.30 **Taxation; sales tax; extensions; interest.** The commissioner may extend the time for filing returns and remittance of tax, deficiencies and penalties for not more than 60 days. He may require a tentative return at the time fixed for filing the regularly required return and payment of a tax therewith on the basis of such tentative return.

*Where an extension of time for payment has been granted under this section, interest shall be payable at the rate provided in section 297A.39 from the date when such payment should have been made, if no extension had been granted, until such tax is paid.*

Approved March 18, 1969.

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#### CHAPTER 68—H. F. No. 1847

[Not Coded]

*An act to legalize proceedings heretofore taken by Independent School District No. 279 (Osseo) in the authorization and sale of bonds, and validating and authorizing the issuance of such bonds.*

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

Section 1. **Independent School District No. 279; building bonds; validating.** All proceedings heretofore taken by Independent School District No. 279, whose administrative offices are situated at Osseo, Minnesota, preliminary to and in the authorization, sale, and

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