

general of this state. The contract shall be signed by the president of the board, countersigned by the secretary-treasurer, and shall be signed by the applicant. For the purposes of this act the disabilities of minority of all applicants granted loans hereunder shall be and the same are hereby removed and the applicants are declared to be of full lawful age for the purpose of entering into the contract hereinabove provided for, and the contract so executed by any applicant is hereby declared to be a valid and binding contract the same as though the applicant had attained the age of 21 years. The board may sue, in the name of the state, any applicant for any balance due on any such contract.

Sec. 4. **[147.27] Cancellation; liability.** The board may cancel any contract made between it and any applicant for loans upon such cause deemed sufficient by the board. Cancellation of a contract by the board shall not relieve an applicant from liability for payment of any unpaid balance on a loan.

Sec. 5. **[147.28] Report to legislature.** The board shall report to each regular session of the legislature in regard to loans granted, specifying, the county of residence of the applicants who have received their education and become licensed to practice medicine within this state as a result of the loans, and the area in which they are practicing. The report shall contain a full statement of expenditures of money appropriated for the purposes of this act.

Sec. 6. **[147.29] Service in armed forces; payment and performance.** If the applicant is required to actively serve in the armed forces during the period covered by this act, then the dates of payment and the conditions of performance shall be extended for the period of time the applicant is so serving.

Sec. 7. There is appropriated from the general revenue fund in the state treasury the sum of \$50,000 to the state board of medical examiners, for the biennium ending June 30, 1971, to carry out the purposes of this act.

Sec. 8. Except for section 7, this act takes effect upon final enactment.

Approved June 4, 1969.

CHAPTER 929—H. F. No. 2155

An act relating to aeronautics and aircraft; elimination of certain notarization requirements; amending Minnesota Statutes 1967, Sections 360.59, Subdivision 1; 360.60, Subdivision 1; and 360.62.

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

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

Section 1. Minnesota Statutes 1967, Section 360.59, Subdivision 1, is amended to read:

360.59 Aircraft; registration and taxation; statement by owner. Subdivision 1. **Date of listing and application; form.** Every owner of aircraft in this state, except as exempted by sections 360.54 and 360.55, shall, before July 1, in each fiscal year thereafter, or as soon after such date as he shall become the owner thereof, file with the commissioner, on a blank provided by him, a listing for taxation and application for the registration of such aircraft, in such form and stating such information as the commissioner may require. The said owner shall ~~make an oath or affirmation before some officer authorized by law to administer oaths or affirmations that the statements made are correct and true~~ *certify that the statements made are correct and true*, and any false statement willfully and knowingly made in regard thereto shall be deemed a perjury and punished accordingly. ~~Such listing for taxation and application for registration need not be sworn to when the applicant is listing the same aircraft for taxation and registration for the second and any succeeding time.~~ The listing and application for registration by dealers or manufacturers' agents within the state of aircraft received for sale or use within the state shall be accepted as compliance with the requirements of sections 360.54 to 360.67 imposed upon the manufacturer.

Sec. 2. Minnesota Statutes 1967, Section 360.60, Subdivision 1, is amended to read:

360.60 Damaged aircraft; registration requirements; issuance of certificate; failure to register; penalty. Subdivision 1. Every aircraft not exempted by sections 360.54 and 360.55 shall be registered as required by this act whether or not said aircraft is being used in the air space overlying the state of Minnesota or on the airports thereof. Aircraft which have become damaged, are unairworthy and not in flying condition and which have not in fact used the air space overlying the state of Minnesota or the airports thereof during the period January 1, 1966, to and including June 30, 1967, or during any fiscal year thereafter, shall not be subject to the tax provided by this act for such tax periods provided the owner of such aircraft shall with this application for registration file with the commissioner a ~~verified~~ *signed* statement describing the aircraft, its condition, and the reason for such aircraft not being in operating condition, and furnish such other information as may be necessary for the commissioner to determine that the aircraft is not in fact using the air space overlying the state of Minnesota or the airports thereof. *Any false statement will-*

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fully and knowingly made in regard thereto shall be deemed a perjury and punished accordingly. Upon receipt of such application together with the statement required herein, the commissioner shall issue to such owner a certificate which shall state thereon that the tax has not been paid and that the aircraft shall not use the air space overlying the state of Minnesota or the airports thereof until the tax required by this act has been paid.

Sec. 3. Minnesota Statutes 1967, Section 360.62, is amended to read:

360.62 Refund of tax. Except as provided herein the tax upon any aircraft which has been paid for any year, shall be refunded only for errors made in computing the tax or fees or for the error on the part of an owner who may in error have registered an aircraft that was not before, nor at the time of such registration, nor at any time thereafter during the tax period, subject to such tax in this state, provided that after more than 24 months after such tax was paid no refund shall be made for any tax paid on any aircraft. Refunds as provided by sections 360.511 to 360.67 shall be made in the manner provided by Laws 1947, Chapter 416. The former owner of a transferred aircraft by an assignment in writing endorsed upon his registration certificate and delivered to the commissioner within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by him accredited to such new owner who duly registers such aircraft. Any owner whose aircraft shall be destroyed or permanently removed from the state shall be entitled to a refund for the unused portion of the tax paid upon the aircraft so destroyed or removed from the state, such refund to be computed pro rata by the month, and to be equal to the monthly tax rate multiplied by the number of full calendar months remaining in the fiscal year, or multiplied by the number of full calendar months remaining in that period between January 1, 1966, to and including June 30, 1967, whichever period is applicable.

In order to secure such refund, the aircraft owner shall submit a ~~verified~~ *signed* statement that such aircraft has either been sold out-of-state or destroyed, the date of such sale or destruction and such other information as the commissioner may require. *Any false statement willfully and knowingly made in regard thereto shall be deemed a perjury and punished accordingly.* No refund shall be made if application is not made within 12 months after the date the aircraft was sold out-of-state or destroyed.

Approved June 4, 1969.

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