

**Montevideo, Uruguay.** The city of Montevideo may expend not to exceed \$1,000 annually for use by the mayor of the city for the purpose of promoting civic and social relationships between the city and the city of Montevideo, Uruguay. This is in addition to any other moneys which the city may be authorized to spend for advertising or trade promotion purposes.

Sec. 2. This act takes effect when approved by the city council of the city of Montevideo, and upon compliance with Minnesota Statutes, Section 645.021.

Approved March 28, 1969.

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#### CHAPTER 95—S. F. No. 195

[Coded]

*An act relating to motor vehicles; exemption of farm trailers from license fees; amending Minnesota Statutes 1967, Section 168.012, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1967, Section 168.012, is amended by adding a subdivision to read:

*Subd. 2a. Motor vehicles; farm trailers; licenses. Farm trailers with a gross weight of less than 10,000 pounds, drawn by a passenger automobile or farm truck and used exclusively for transporting agricultural products from farm to farm and to and from the usual market place of the owner, shall not be taxed as motor vehicles using the public streets and highways and shall be exempt from the provisions of this chapter.*

Approved March 28, 1969.

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#### CHAPTER 96—S. F. No. 654

*An act relating to wild animals; amending certain prohibitions against the dragging of boat anchors or weights through aquatic vegetation; amending Minnesota Statutes 1967, Section 101.42, Subdivision 19.*

**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 101.42, Subdivision 19, is amended to read:

Subd. 19. **Game and fish; dragging anchor or weight through aquatic vegetation.** It is unlawful to drag boat anchors or other weights with a motor propelled boat through aquatic vegetation for the purpose of searing or flushing fish from the vegetation so as to permit an angler to more easily take the fish, *except as authorized by law or by the commissioner's order.*

Approved March 28, 1969.

#### CHAPTER 97—S. F. No. 710

*An act relating to approval of the attorney general and the commissioner of taxation of tax orders abating, reducing, or refunding of taxes and penalties; amending Minnesota Statutes 1967, Sections 270.07, Subdivision 1; 270.10, Subdivision 1; 287.28; 290.53, Subdivision 6; 290.92, Subdivision 15; 297.35, Subdivisions 5 and 6; 297A.39, Subdivision 6.*

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

Section 1. Minnesota Statutes 1967, Section 270.07, Subdivision 1, is amended to read:

270.07 **Taxation; reductions; approval.** Subdivision 1. The commissioner of taxation shall prescribe the form of all blanks and books required under this chapter. He shall hear and determine all matters of grievance relating to taxation. Except as otherwise provided by law, he shall have power to grant such reduction or abatement of assessed valuations or taxes and of any costs, penalties or interest thereon as he may deem just and equitable, and to order the refundment, in whole or in part, of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. Application therefor shall be submitted with a statement of facts in the case and the favorable recommendation of the county board or of the board of abatement of any city where any such board exists, and the county auditor of the county wherein such tax was levied or paid. In the case of gross earnings taxes the application may be made directly to the commissioner without the favorable action of the county board and county auditor, and the commissioner shall direct that any gross

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