

Subd. 5. All taxes shall be due and payable not later than the twentieth day of the month following the calendar month in which they were incurred, and thereafter shall bear interest at the rate of one percent per month.

Where, under the provisions of subdivisions 2 and 3 of this section, the amount of tax due for a given period is assessed without allocating it to any particular month or months, the interest shall commence to run from the date of such assessment.

The commissioner shall have power to reduce or abate interest when in his opinion the facts warrant such reduction or abatement. The exercise of this power shall be subject to the approval of the attorney general *if the reduction or abatement exceeds \$500.*

Sec. 7. Minnesota Statutes 1967, Section 297.35, Subdivision 6, is amended to read:

Subd. 6. The commissioner in issuing his final assessment pursuant to subdivision 3 shall add to the amount of tax found due and unpaid a penalty of ten percent thereof, except that, if he finds that the taxpayer has made a false and fraudulent return with intent to evade the tax imposed by sections 297.31 to 297.39, the penalty shall be 25 percent of the entire tax as shown by the return as corrected. The commissioner in assessing a tax on the basis of a return made pursuant to subdivision 4 shall add to the amount of tax found due and unpaid a penalty of 25 percent thereof.

The commissioner shall have power to abate penalties, when in his opinion their enforcement would be unjust and inequitable. The exercise of this power shall be subject to the approval of the attorney general *if the abatement exceeds \$500.*

Sec. 8. Minnesota Statutes 1967, Section 297A.39, Subdivision 6, is amended to read:

Subd. 6. The commissioner shall have power to abate penalties when in his opinion their enforcement would be unjust and inequitable. The exercise of this power shall be subject to the approval of the attorney general *if the abatement exceeds \$500.*

Approved March 28, 1969.

CHAPTER 98—H. F. No. 970

[Not Coded]

An act relating to the city of Winona and the port authority of Winona; amending Laws 1967, Chapter 541.

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

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

Section 1. Laws 1967, Chapter 541, Section 1, is amended to read:

Section 1. **Winona, city of; port authority.** The city council of the city of Winona by resolution may establish a port authority and a commission thereof to be known as the "port authority of Winona". The applicable provisions of Minnesota Statutes, Sections 458.09 to ~~458.19~~ 458.1991, with all the powers and duties therein granted, shall apply to such port authority and the city of Winona *in the same manner and to the same extent that they apply to any port authority established in section 458.09, except a seaway port authority, and to the city in which any such port authority is established; provided that:*

(1) *Section 458.195, subdivisions 3 and 4, and sections 458.198 and 458.199 shall not apply;*

(2) *Any action taken by the port authority under the provisions of section 458.191, section 458.192, subdivision 3, or section 458.194, shall be approved by resolution of the city council before it shall become effective;*

(3) *The city of Winona, by resolution of the city council, may provide the port authority with such personnel and staff, either temporarily, provisionally, or permanently assigned, on such terms and conditions as it may deem appropriate, and may appropriate and budget such funds for the administration of the port authority as it shall deem necessary and appropriate, which money shall be budgeted, used, and accounted for in accordance with the charter and ordinances of the city of Winona;*

(4) *The determination that property sought by eminent domain proceedings is marginal land shall be a judicial question, provided that a duly adopted resolution of the port authority, approved by resolution of the city council, that the property sought is marginal land as defined in Minnesota Statutes, Sections 458.09 to 458.1991, setting forth the characteristics of the land sought to be acquired, shall be prima facie evidence that such land is marginal as so defined;*

(5) *The port authority shall have all of the powers granted to port authorities by Minnesota Statutes, Chapter 474, to be exercised within and outside its corporate limits but only subject to approval by resolution of the city council;*

(6) *Notwithstanding any other provision of law, revenue bonds issued by the port authority may be negotiated and sold at a price resulting in an average annual net interest rate on the bonds ex-*

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ceeding six percent but not exceeding seven percent per annum computed to the stated maturities;

(7) *The port authority shall have no power to levy special assessments or establish local improvement districts;*

(8) *The city of Winona, or the port authority with the approval by resolution of the city council, may exercise any and all of the powers referred to in Minnesota Statutes, Section 471.191 for the acquisition and betterment of recreational land, buildings, and facilities within or outside their corporate limits; and*

(9) *On or before October 15 in each year the port authority shall report to the city council the amount of earnings, income, or other surplus funds which are in its judgment available for transfer to the sinking fund for any general obligation bonds of the authority, for the reduction of tax levies for the payment of such bonds, and the council shall determine by resolution what amount shall be so transferred.*

Sec. 2. *This act shall become effective upon approval of the governing body of the city of Winona and upon compliance with Minnesota Statutes, Section 645.021.*

Became law without governor's signature.

Filed March 31, 1969.

CHAPTER 99—H. F. No. 2018

An act relating to elections; providing for the issuance of certificates of election to winners of special legislative elections; amending Minnesota Statutes 1967, Section 203.53.

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

Section 1. Minnesota Statutes 1967, Section 203.53, is amended to read:

203.53 **Elections; special legislative elections; certificates.** Subdivision 1. **Canvass.** The returns of any special election or primary held under sections 203.44 to 203.55 shall be transmitted forthwith, when completed, to the auditor of the county wherein the special election or primary is held, and the returns shall be canvassed *and certified to the secretary of state* on the next day other than a Sunday or a legal holiday following the special election.

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