

CHAPTER 147—S.F.No.327

[Coded in Part]

An act relating to the withholding of income taxes; amending Minnesota Statutes 1969, Section 290.92, Subdivision 7, and by adding a subdivision.

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

Section 1. Minnesota Statutes 1969, Section 290.92, Subdivision 7, is amended to read:

Subd. 7. **TAXATION; INCOME TAX; WITHHOLDING; RETURNS; WITHHOLDING STATEMENT TO EMPLOYEE AND TO COMMISSIONER.** (1) Every person required to deduct and withhold from an employee a tax under subdivision 2 or subdivision 3, or who would have been required to deduct and withhold a tax under subdivision 2 or subdivision 3 determined without regard to the subdivision added by section 2 of this act, if the employee had claimed no more than one withholding exemption, shall furnish to each such employee in respect to the remuneration paid by such person to such employee during the calendar year, on or before January 31 of the succeeding year, or, if his employment is terminated before the close of such calendar year, on the day on which the last payment of remuneration is made, a written statement showing the following:

- (a) Name of such person,
- (b) The name of the employee and his social security account number,
- (c) The total amount of wages as that term is defined in subdivision 1(1),
- (d) The total amount deducted and withheld as tax under subdivision 2 or subdivision 3.

(2) The statement required to be furnished by this subdivision in respect of any remuneration shall be furnished at such other times, shall contain such other information, and shall be in such form as the commissioner may by regulations prescribe.

(3) The commissioner may prescribe regulations providing for reasonable extensions of time, not in excess of 30 days, to employers required to furnish such statements to their employees under this subdivision.

(4) A duplicate of any statement made pursuant to this subdivision and in accordance with regulations prescribed by the commissioner shall be filed with the commissioner at such time as he may by

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regulations prescribe. Such duplicate when so filed shall constitute the information return required to be made in respect of wages, salaries and commissions under Minnesota Statutes, Section 290.41, Subdivision 2.

Sec. 2. Minnesota Statutes 1969, Section 290.92, is amended by adding a subdivision to read:

Subd. 19. EMPLOYEES INCURRING NO INCOME TAX LIABILITY. Notwithstanding any other provision of this section, an employer shall not be required to deduct and withhold any tax under this chapter upon a payment of wages to an employee if there is in effect with respect to such payment a withholding exemption certificate, in such form and containing such other information as the commissioner may prescribe, furnished to the employer by the employee certifying that the employee

(a) incurred no liability for income tax imposed under this chapter for his preceding taxable year, and

(b) anticipates that he will incur no liability for income tax imposed under this chapter for his current taxable year. The commissioner shall by regulations provide for the coordination of the provisions of this subdivision with the provisions of section 290.92, subdivision 7.

Approved April 22, 1971.

CHAPTER 148—S.F.No.429

An act relating to public institutions; providing for expansion of mental health medical policy directional committee; amending Minnesota Statutes 1969, Section 246.017, Subdivision 2.

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

Section 1. Minnesota Statutes 1969, Section 246.017, Subdivision 2, is amended to read:

Subd. 2. **PUBLIC WELFARE; PUBLIC INSTITUTIONS; MENTAL HEALTH MEDICAL POLICY DIRECTIONAL COMMITTEE; MEMBERSHIP, DUTIES, MEETINGS.** The commissioner of public welfare shall create and establish a medical policy directional committee on mental health composed of five seven members ~~who~~

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