

CHAPTER 502—S.F.No.1908

An act relating to tax on tobacco products; providing a time limit for payment of tax; amending Minnesota Statutes 1969, Section 297.35, Subdivision 3.

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

Section 1. Minnesota Statutes 1969, Section 297.35, Subdivision 3, is amended to read:

Subd. 3. **TOBACCO PRODUCTS; TAX; TIME LIMIT ON PAYMENT.** If, within 20 days after mailing of notice of the proposed assessment, the taxpayer or his legal representative shall file a protest to said proposed assessment and request a hearing thereon, the commissioner shall give notice to that taxpayer or legal representative of the time and place fixed for the hearing, shall hold a hearing on such protest, and shall issue a final assessment to the taxpayer or legal representative for the amount found to be due as a result of the hearing. This hearing shall be held within 45 days after filing of the protest. If a protest is not filed within the time herein prescribed, the commissioner shall issue a final assessment to the taxpayer or legal representative, as such. Any tax due and owing after a final assessment order has been issued to the distributor or legal representative of such distributor shall be paid within 30 days. Any such assessment made by the commissioner shall be prima facie correct and valid, and the taxpayer shall have the burden of establishing its incorrectness or invalidity in any action or proceeding in respect thereto.

Approved May 25, 1971.

CHAPTER 503—S.F.No.2018

[Coded in Part]

An act relating to the public employees retirement association; amending Minnesota Statutes 1969, Sections 353.01, Subdivisions 2 and 15; 353.07; and 353.26, by adding a subdivision.

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

Section 1. Minnesota Statutes 1969, Section 353.01, Subdivision 2, is amended to read:

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