

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

Section 1. Minnesota Statutes 1969, Section 609.375, is amended to read:

609.375 CRIMES AND CRIMINALS; NON-SUPPORT OF WIFE OR CHILD. Subdivision 1. Whoever is legally obligated and able to provide care and support to his wife who is in necessitous circumstances, or his child, whether or not its custody has been granted to another, and intentionally knowingly omits and fails without lawful excuse to do so is guilty of non-support of said wife or child, as the case may be, and upon conviction thereof may be sentenced to imprisonment for not more than 90 days or to payment of a fine of not more than ~~\$100~~ \$300.

Subd. 2. If the knowing omission and failure without lawful excuse to provide care and support to a minor child or a pregnant wife continues for a period in excess of ~~120~~ 90 days such person is guilty of a felony and may be sentenced to imprisonment for not more than five years.

Subd. 2 3. Upon conviction, the court may provide by order for the care and support of such child or wife for a period not to exceed five years, require bond or other security to the state to secure performance thereof, and suspend sentence or execution thereof, conditioned upon compliance with such order.

Subd. 3 4. If, upon order to show cause duly made, the court finds that an order made pursuant to subdivision 2 has been violated, the suspension may be revoked and sentence imposed or executed, and the obligors of such bond or security shall become liable pursuant to the terms thereof, and, with leave of the court, the wife, or child, or any public agency which furnished care or support to such wife or child while such order for care and support was in force, may recover thereon.

Approved May 25, 1971.

CHAPTER 508—S.F.No.2324

[Not Coded]

An act authorizing the village of Dassel to issue nursing home revenue bonds.

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

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

Section 1. **DASSEL, VILLAGE OF; NURSING HOME.** The village council of the village of Dassel is hereby authorized to issue and sell nursing home revenue bonds of the village in an amount not to exceed \$150,000 for the purpose of providing money to pay for an addition to the existing nursing home. Such bonds shall mature in such years, bear such rate or rates of interest and be sold in such manner as the village council shall by resolution determine.

Sec. 2. This act shall not apply to or affect any action or appeal now pending in which such bonds shall be called in question.

Sec. 3. This law is a special law and shall go into effect when approved by a majority of the village council of the village of Dassel, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 25, 1971.

CHAPTER 509—S.F.No.2402

[Coded in Part]

An act relating to sales and use tax; authorizing the commissioner of taxation to enter into agreements for extension of the time for assessment of such tax; amending Minnesota Statutes 1969, Sections 297A.31, Subdivision 1; 297A.34, Subdivision 1, and by adding a subdivision; 297A.35, Subdivision 1, and by adding a subdivision.

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

Section 1. Minnesota Statutes 1969, Section 297A.31, Subdivision 1, is amended to read:

297A.31 SALES TAX; ASSESSMENT; EXTENSION OF TIME; EXAMINATION OF RETURN, ADJUSTMENTS, NOTICES AND DEMANDS. Subdivision 1. The commissioner shall, as soon as practicable after a return is filed, examine the same and make any investigation or examination of the records and accounts of the person making the return that he deems necessary for determining its correctness. The tax computed on the basis of such examination shall be the tax to be paid. If the tax found to be due exceeds the amount of the tax reported as due on the taxpayers return, such excess shall be paid to the commissioner within 30 days after notice of the amount and demand for its payment shall have been mailed to the person making the return. If the amount of the tax found due by the commissioner shall be less than that reported as due on the

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