

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.

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#### 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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return, the excess shall be refunded to the person making the return in the manner provided by section 297A.35 (except that no demand therefor shall be necessary), if he has already paid the whole of such tax, or credited against any unpaid tax; ~~provided, that .~~ Except as otherwise provided in this chapter, no refundment shall be made except as provided in section 297A.35 after the expiration of three years after the filing of the return.

Sec. 2. Minnesota Statutes 1969, Section 297A.34, Subdivision 1, is amended to read:

297A.34 **LIMITATIONS.** Subdivision 1. Except as otherwise provided in this chapter, the amount of taxes assessable with respect to any taxable period shall be assessed within three years after the return for such period is filed. Such taxes shall be deemed to have been assessed within the meaning of this section whenever the commissioner shall have prepared a notice of tax assessment and mailed the same to the person required to file the return ~~by certified or registered mail~~ to the post office address given in the return. The record of such mailing shall be presumptive evidence of the giving of such notice, and such records shall be preserved by the commissioner.

Sec. 3. Minnesota Statutes 1969, Section 297A.34, is amended by adding a subdivision to read:

Subd. 6. Where before the expiration of the time prescribed in subdivision 1 or for the assessment of the tax, the commissioner and the taxpayer consent in writing to an extension of time for the assessment of the tax, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

Sec. 4. Minnesota Statutes 1969, Section 297A.35, Subdivision 1, is amended to read:

297A.35 **REFUNDS.** Subdivision 1. A person who has paid, voluntarily or otherwise, or from whom there has been collected (other than by the methods provided for in subdivisions 1 and 5 of section 297A.33) an amount of tax for any period in excess of the amount legally due for that period, may file with the commissioner a claim for a refund of such excess. Except as provided in section 5 of this act no such claim shall be entertained unless filed within two years after such tax was paid or collected, or within three years from the filing of the return, whichever period is the longer. The commissioner shall examine the claim and make and file written findings thereon denying or allowing the claim in whole or in part and shall mail a notice thereof ~~by registered mail~~ to such person at the address stated upon the return. Any allowance shall include interest on the excess determined at a rate of four percent per annum

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from the date such excess was paid or collected until the date it is refunded or credited. If such claim is allowed in whole or in part, the commissioner shall credit the amount of the allowance against any taxes under sections 297A.01 to 297A.44 due from the claimant and for the balance of said allowance, if any, the commissioner shall issue his certificate for the refundment of the excess paid, and the state auditor shall cause such refund to be paid out of the proceeds of the taxes imposed by sections 297A.01 to 297A.44, as other state moneys are expended. So much of the proceeds of such taxes as may be necessary are hereby appropriated for that purpose.

Sec. 5. Minnesota Statutes 1969, Section 297A.35, is amended by adding a subdivision to read:

Subd. 4. If the commissioner and the person required to file the return have within the periods prescribed in subdivision 1 consented in writing to any extension of time for the assessment of the tax under the provisions of section 297A.34, subdivision 6, the period within which a claim for refund may be filed, or a refund may be made or allowed, if no claim is filed, shall be the period within which the commissioner and the taxpayer have consented to an extension for the assessment of the tax; provided, however, that the period within which a claim for refund may be filed shall not expire prior to two years after the tax was paid.

Sec. 6. The provisions herein shall be applicable to all returns in respect of which an assessment may be made or a refund allowed on the effective date of this act.

Approved May 25, 1971.

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## CHAPTER 510—S.F.No.2411

[Coded]

*An act relating to income taxation; providing for voluntary withholding of income taxes; amending Minnesota Statutes 1969, Section 290.92, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1969, Section 290.92, is amended by adding a subdivision to read:

Subd. 20. TAXATION; INCOME TAX; VOLUNTARY WITHHOLDING AGREEMENTS. (a) (1) For purposes of this section, any

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