

117.18, 117.19, 117.20, 117.201, 117.202, 117.32, 117.33, 117.34, 117.35, 117.36, 117.37, 117.42, 117.43, 117.44, and 117.45, and 462.445, Subdivision 2, are repealed.

Sec. 30. **EFFECTIVE DATE.** This act takes effect September 1, 1971, and applies to eminent domain proceedings commenced on and after this date; provided, however, that the provisions of this act which allow life estate holders to receive moving or relocation expense payments are effective immediately upon the passage of this act and apply to any trial of an appeal in which a verdict has not been rendered, and to any proceeding in which a commissioners' award has not been entered as of the date of passage.

Approved May 27, 1971.

CHAPTER 596—S.F.No.1781

An act relating to taxation; revising the computation of unrefunded tax paid on gasoline for motor boat purposes; amending Minnesota Statutes 1969, Section 296.421, Subdivision 5.

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

Section 1. Minnesota Statutes 1969, Section 296.421, Subdivision 5, is amended to read:

Subd. 5. **TAXATION; GASOLINE TAX; UNREFUNDED TAX; COMPUTATION.** The amount of unrefunded tax shall be a sum equal to three fourths of one percent of all revenues derived from the excise taxes on gasoline, except on gasoline used for aviation purposes, together with interest thereon and penalties for delinquency in payment, paid or collected pursuant to the provisions of sections 296.02 to 296.17, ~~or the sum of \$500,000, whichever is the lesser amount,~~ from which shall be subtracted the total amount of money refunded for motor boat use pursuant to section 296.18. The amount of such tax shall be computed for each six-month period commencing January 1, 1961, and shall be paid into the state treasury on November 1 and June 1 following each six-month period.

Approved May 27, 1971.

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