

## CHAPTER 672—S.F.No.1888

[Not Coded]

*An act relating to the state advisory council on fire service education and research; appropriating money therefor.*

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

Section 1. **FIRE SERVICE EDUCATION AND RESEARCH; APPROPRIATION.** There is hereby appropriated from the general fund in the state treasury to the state advisory council on fire service education and research established by Minnesota Statutes 1969, Section 299F.55, the sum of \$7,500 for the fiscal year ending June 30, 1972, and \$7,500 for the fiscal year ending June 30, 1973, for the execution of its duties under that act.

Approved June 3, 1971.

## CHAPTER 673—S.F.No.1898

*An act relating to taxation; providing penalties for nonpayment of tax and for certain operations undertaken without a license; amending Minnesota Statutes 1969, Section 296.15, Subdivision 1.*

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

Section 1. Minnesota Statutes 1969, Section 296.15, Subdivision 1, is amended to read:

**296.15 TAXATION; NONPAYMENT OF TAX; PENALTIES.**  
Subdivision 1. **PENALTY, INTEREST.** (a) In case ~~any tax or inspection fee is not paid~~ a properly licensed distributor, special fuel dealer, bulk purchaser or motor carrier does not pay any tax or inspection fee when due, a penalty of one percent per day for the first ten days of delinquency shall accrue, and thereafter the tax, fees, and penalty shall bear interest at the rate of six percent per year until paid.

(b) If any person operates as a distributor, special fuel dealer, bulk purchaser or motor carrier without first securing the license required under Minnesota Statutes 1969, any tax or inspection imposed by chapter 296 shall become immediately due and payable. A penalty of 25 percent shall be imposed upon the tax and fee due

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