

## 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

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thereon. The tax, fees and penalty shall bear interest at the rate of six percent per year until paid.

Sec. 2. The provisions of this act shall take effect on July 1, 1971.

Approved June 3, 1971.

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## CHAPTER 674—S.F.No.1977

[Not Coded]

*An act relating to the Monticello-Big Lake community hospital district; authorizing the construction and leasing of a clinic facility; authorizing tax levy.*

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

**Section 1. MONTICELLO-BIG LAKE COMMUNITY HOSPITAL DISTRICT; REVENUE BONDS.** The Monticello-Big Lake community hospital district is authorized to issue revenue bonds for the acquisition and betterment of medical facilities, including the provision of medical and dental office space adjacent to the hospital facilities now owned and operated by the district, by leasing land owned by the district to a nonprofit corporation for the term of the bonds and constructing or authorizing the lessee to construct a building or buildings thereon, under a lease binding the lessee to pay all costs of operation, administration, and maintenance of the premises and facilities and also to pay net rentals at the times and in the amounts necessary to pay the principal of and interest on the bonds when due and to maintain a bond reserve equal to the maximum amount of such principal and interest to become due in any year. The board is also authorized by a resolution or by the execution of an indenture to a trustee to enter into any and all covenants in behalf of the district with the bondholders or trustee which are deemed by it to be necessary or proper to assure the marketability of the bonds, the completion of the facilities, the segregation of the rentals and other bonds and other revenues, the sufficiency thereof for the prompt and full payment of all bonds and interest, and the availability of all customary and proper legal remedies for the enforcement of the covenants and the payment of the bonds, including but not limited to mandamus, direct enforcement of the lessee's covenants, lease termination and releasing, and segregation of rents and profits by receivership or otherwise. Such bonds shall be authorized, issued, and sold in the manner provided in Minnesota Statutes, Chapter 475, relating to obligations payable wholly from the income of revenue producing public conveniences.

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