

CHAPTER 724—H.F.No.3094

An act relating to sales and use tax; amending Minnesota Statutes 1969, Section 297A.43.

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

Section 1. Minnesota Statutes 1969, Section 297A.43, is amended to read:

297A.43 TAXATION; SALES AND USE TAX; ACCESS TO RECORDS; CONFIDENTIAL NATURE OF INFORMATION. It shall be unlawful for the commissioner or any other public official or employee to divulge or otherwise make known in any manner any particulars disclosed in any report or return required by sections 297A.01 to 297A.44, or any information concerning the affairs of the person making the return acquired from his records, officers, or employees while examining or auditing under the authority of sections 297A.01 to 297A.44, except in connection with a proceeding involving taxes due under this chapter from the taxpayer making such report or return or where a question arises as to the proper tax applicable, that is, sales or use tax. In the latter instance, the commissioner may furnish information to a buyer and a seller with respect to the specific transaction in question. Nothing herein contained shall be construed to prohibit the commissioner from publishing statistics so classified as not to disclose the identity of particular returns or reports and the contents thereof. Any person violating the provisions of this section shall be guilty of a gross misdemeanor.

The commissioner may enter into an agreement with the commissioner or other taxing officials of another state for the interpretation and administration of the acts of their several states providing for the collection of a sales and/or use tax for the purpose of promoting fair and equitable administration of such acts and to eliminate double taxation.

Notwithstanding the above provisions of this section, the commissioner, at his discretion, in order to implement the purposes of this chapter, may furnish information on a reciprocal basis to the taxing officials of another state in order to implement the purposes of this chapter, or to the taxing officials of any municipality of the state of Minnesota which has a local sales and/or use tax.

Approved June 3, 1971.

CHAPTER 725—H.F.No.3130

An act relating to theatres and halls; prescribing minimum standards for the location, dimensions and placement of aisles and

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

seats; requiring the posting of certain signs; amending Minnesota Statutes 1969, Sections 299H.05, 299H.16, and 299H.17.

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

Section 1. Minnesota Statutes 1969, Section 299H.05, is amended to read:

299H.05 THEATRES AND HALLS; AISLES AND SEATS; CONSTRUCTION OF BOOTH; MATERIAL. If the booth or enclosure is constructed of brick, tile, or concrete, it shall have walls, floor, and ceiling or roof not less in thickness than eight inches, except that if reinforced concrete is used the thickness need be only four inches.

If the booth or enclosure is constructed of cement or plaster on expanded metal, or of sheet metal, asbestos, or other approved fire-resisting material, it shall be constructed with an angle-iron framework, the angle-irons to be not less than one and one-half inches wide by one-quarter inch thick, the adjacent members to be joined firmly with not less than three-sixteenth inch steel plates to which each adjoining angle or tee-iron shall be riveted or bolted. The angle members of the framework shall consist of four outside horizontal members at top and bottom, four corner uprights and intermediate uprights on sides and ends, and intermediate members on roofs spaced at least every two feet, but where expanded metal is used the studs and members may be made of folds in that metal.

Cement or plaster on expanded metal shall be at least two inches thick and grooves or binders for gravity doors shall be securely fastened to the metal studding.

Sheets of steel or galvanized iron then used as a covering for the frame shall be of not less than No. 20 U.S. gauge and sheets of asbestos board or other approved fire-resisting material shall be at least one-quarter inch in thickness. The fire-resisting material shall completely cover the sides, tops, and all joints of such booth.

Sheet metal shall be so cut and arranged that joints shall always come over a member and overlapped and bolted or riveted to the member by bolts or rivets spaced not more than three inches on centers.

Asbestos boards or their equivalent shall be so cut and arranged that verticle-joints between boards shall always come over an angle or tee-iron, to which the boards shall be securely fastened by means of proper bolts and nuts spaced not more than six inches on centers.

The floor space covered by the booth shall be covered with fire-resisting material not less than three-eighths inch in thickness. The entire booth shall be insulated so that it will not conduct electricity to any other portion of the building.

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

Unless the booth or enclosure is constructed in accordance with this section and other applicable provisions of this chapter, there shall be posted on the outside of the principal door of each booth or enclosure and also within the booth or enclosure in a conspicuous place, a sign with one inch block letters stating "safety film only permitted in this room".

Sec. 2. Minnesota Statutes 1969, Section 299H.16, is amended to read:

299H.16 STYLE OF SEATS; DISTANCE TO EXITS. All seats occupied by the audience, except in loges and boxes, shall be fixed and immovable. In public halls used only partially for moving picture theatre or assembly purposes, they may be fastened together in rows of not less than four seats without being fastened to the floor. In buildings hereafter equipped as moving picture theatres, and in theatres wherein the seats are renewed or rearranged, there shall not be more than seven seats in any one row opening upon one main aisle and not more than 14 seats in any one row opening upon two main aisles and all rows of seats shall be separated by a space not less than 30 inches from back to back.

The number of seats in a row may be increased to 60 where seats are so spaced that there is an unobstructed space of not less than 18 inches horizontal projection between the rows of seats, and doorways leading directly to exit corridors are provided along each side of the place of assembly at the rate of one doorway for every five rows of seats.

In assembly areas not provided with enclosed exit corridors, the maximum distance to an exterior exit shall not exceed 150 feet.

The number of seats in a row may be increased to 28 where the travel distance from the most remote seat to an exterior exit does not exceed 150 feet in unsprinklered buildings, or 200 feet in sprinklered buildings and where the spacing of rows of unoccupied seats provides a clear width between rows measured horizontally of 18 inches between rows of 18 seats or less and 20 inches between rows of 19 to 28 seats. Automatic or self-rising seats shall be measured in the seat-up position; all other seats shall be measured in the seat-down position.

Sec. 3. Minnesota Statutes 1969, Section 299H.17, is amended to read:

299H.17 AISLES; SIZE; FREE FROM OBSTRUCTION. All aisles shall lead directly to exits without steps or obstructions and shall be not less than three feet six inches in width, and in buildings hereafter built or equipped as moving picture theatres aisles shall be not less than three feet in width at the point most distant from the

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

exit and increase in width toward the exit at least two inches to each ten running feet of length measured at a point furthest from an exit, cross aisle or foyer and shall be increased in width by one and one half inches for each five feet in length toward the exit, cross aisle or foyer. All exits and all aisles must shall be kept clear and unobstructed at all times during the performance. The changes contained herein shall apply to new and remodeling construction after July 1, 1971.

Approved June 3, 1971.

CHAPTER 726—H.F.No.3170

[Not Coded]

An act relating to the city of Sleepy Eye; authorizing the city to acquire and finance a nursing home as a project under the municipal industrial development act.

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

Section 1. **SLEEPY EYE, CITY OF; NURSING HOME.** The city of Sleepy Eye is authorized to exercise all of the powers conferred upon a municipality by Minnesota Statutes, Sections 474.02 to 474.13, for the purpose of acquiring a nursing home, retirement home, or home for the elderly, as a project within the meaning of section 474.02.

Sec. 2. Section 1 is effective only after its approval by the governing body of the city of Sleepy Eye and upon compliance with Minnesota Statutes, Section 645.021.

Approved June 3, 1971.

CHAPTER 727—S.F.No.50

[Coded in Part]

An act relating to the pollution control agency; including noise within its jurisdiction; modifying municipal authority; amending Minnesota Statutes 1969, Sections 116.06, by adding subdivisions; 116.07, Subdivisions 2 and 4.

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