

~~credited one fourth to the cigarette tax apportionment fund and the balance to the general fund disposed of in the same manner as provided by section 297.13 for revenues received under sections 297.01 to 297.13.~~

Approved June 4, 1971.

CHAPTER 749—S.F.No.1906

An act relating to inheritance taxes; providing payments to counties on certain estates regardless of whether probate proceedings are required; amending Minnesota Statutes 1969, Section 291.33.

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

Section 1. Minnesota Statutes 1969, Section 291.33, is amended to read:

291.33 TAXATION; INHERITANCE TAX; PAYMENTS TO COUNTIES. Subdivision 1. On or before the first of November in each year the commissioner shall determine the net amount of inheritance tax, Minnesota estate tax and interest collected thereon which has been paid in to the commissioner during the fiscal year ending June 30 next preceding from estates in each of the several counties of this state—, from estates in which wherein probate proceedings have been had, during the preceding fiscal year ending June 30, and the amount returned under the provisions of Minnesota Statutes 1961, Section 291.32, as amended, which was originally paid to the commissioner in the case of estates in which probate proceedings have been had, and shall cause to be paid to each county from which any tax shall have been received during the fiscal year ending June 30 next preceding, 20 percent of the amount of the inheritance tax money and interest collected thereon so received from each such county respectively, less 20 percent of any such tax and interest thereon which has been returned under the provisions of Minnesota Statutes 1961, Section 291.32, as amended, and which was originally paid to the commissioner from any such county or where, if no probate proceedings have been required, wherein are located the probate courts that would have had venue under the provisions of Minnesota Statutes, Section 525.82, had there been assets of decedents subject to probate.

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

For purposes of this subdivision net amount shall be the total amount paid from each of the several counties under the provisions of Minnesota Statutes 1969, Chapter 291, during the appropriate fiscal year, reduced by the refunds made by the commissioner applicable to each of the several counties under the provisions of Minnesota Statutes 1969, Chapter 291, during the same fiscal year.

Subd. 2. Twenty percent of the amount as determined under the provisions of subdivision 1 shall be paid to each of such counties.

Said payments shall be transmitted to the county auditor of each county, to be placed to the credit of the county revenue fund. It shall be the duty of the state treasurer to pay warrants therefor out of any funds in the state treasury not otherwise appropriated. The moneys necessary to pay such warrants are hereby appropriated out of any moneys in the state treasury not otherwise appropriated.

Sec. 2. The provisions of this act shall be effective for all fiscal years beginning after June 30, 1971.

Approved June 4, 1971.

CHAPTER 750—S.F.No.1909

An act relating to taxation of gasoline, gasoline substitutes; providing penalties for certain violations; amending Minnesota Statutes 1969, Section 296.25, Subdivisions 1 and 2.

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

Section 1. Minnesota Statutes 1969, Section 296.25, Subdivision 1, is amended to read:

296.25 TAXATION; GASOLINE TAX; VIOLATIONS, PENALTIES. Subdivision 1. Any person who fails to comply with any provisions of sections 296.01 to 296.49, or who makes any false statement in any report, record, or sales ticket required by sections 296.12, 296.14, 296.17, subdivision 5, 296.18, subdivision 2, or 296.21, or 296.49, shall be guilty of a misdemeanor ~~unless other penalties are expressly provided.~~

~~Every person who is convicted of a violation of this subdivision shall be punished by imprisonment for not less than 10 nor more than 90 days or by a fine of not less than \$25 nor more than \$100.~~

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