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.

Prosecutions commenced under this section may be brought in the county in which the defendant resides or in Ramsey county.

The county attorney of any county in which such action is commenced, shall on request of the commissioner of taxation, prosecute violations of this chapter. Costs, fees, and expenses incurred by any county attorney in litigation in connection with such actions may be paid from appropriations to the commissioner of taxation for the administration of chapter 296.

Sec. 2.   Minnesota Statutes 1969, Section 296.25, Subdivision 2, is amended to read:

Subd. 2.   It is ~~unlawful and punishable as provided by this subdivision~~ a misdemeanor for any person to operate, or cause to be operated, a licensed motor vehicle on the public highways of this state on special fuel on which the excise tax provided by this chapter has not been paid or the liability therefor assumed by another person licensed under this chapter.

~~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.   On a second conviction he shall be punished by imprisonment for not less than 30 nor more than 90 days or by a fine of $100.   On a third or subsequent conviction he shall be punished by imprisonment for not less than 90 days.~~

Sec. 3. The penalties imposed by this act shall be effective for violations herein described after the effective date of this act.

Approved June 4, 1971.

CHAPTER 751—S.F.No.1934

[Coded]

An act relating to towns; authorizing town boards to employ legal counsel and spend certain sums for attorney's fees without a vote of the electors.

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

Section 1.   [368.121] TOWNS; EMPLOYMENT OF ATTORNEY; LIMITATION UPON ANNUAL FEES WITHOUT VOTE OF ELECTORS. Notwithstanding any other provision of law or statute

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