

otherwise disposed of to others. If the commissioner be satisfied that the claimant is entitled to the refund, he shall approve the claim and transmit it to the state auditor, and it shall be paid as provided for in section 296.421, subdivision 2. All claims for refunds under this subdivision shall be made on or before ~~March 1~~ April 15 following the end of the calendar year for which the refund is claimed.

Approved June 4, 1971.

CHAPTER 765—S.F.No.2559

An act relating to taxation; providing for an extension of the period for the filing of claims for refund of gasoline and special fuel taxes and aviation gasoline and special fuel taxes but with a penalty therefor; amending Minnesota Statutes 1969, Section 296.18, Subdivisions 1, 1a, and 5.

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

Section 1. Minnesota Statutes 1969, Section 296.18, Subdivision 1, is amended to read:

296.18 TAXATION; GASOLINE TAX; REFUND CLAIMS.
Subdivision 1. GASOLINE OR SPECIAL FUEL USED IN OTHER THAN MOTOR VEHICLES. Any person who shall buy and use gasoline for any purpose other than use in motor vehicles, or special fuel for any purpose other than use in licensed motor vehicles, and who shall have paid the excise tax directly or indirectly through the amount of the tax being included in the price of the gasoline or special fuel, or otherwise, shall be reimbursed and repaid the amount of the tax paid by him upon filing with the commissioner a signed claim in writing in such form and containing such information as the commissioner shall require and accompanied by the original invoice thereof. By signing any such claim which is false or fraudulent, the applicant shall be subject to the penalties provided in this section for knowingly making a false claim. The claim shall set forth the total amount of the gasoline so purchased and used by him other than in motor vehicles, or special fuel so purchased and used by him other than in licensed motor vehicles, and shall state when and for what purpose it was used. When a claim contains an error in computation or preparation, the commissioner is authorized to adjust the claim in accordance with the evidence shown on the claim or other informa-

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tion available to him. If the commissioner be satisfied that the claimant is entitled to payment, he shall approve the claim and transmit it to the state auditor. No repayment shall be made unless the claim and invoice shall be filed with the commissioner within four months from the date of the purchase except that such refund claims filed within 15 days beyond the four months period shall be honored by the commissioner less a penalty of 25 percent of the amount of the approved claim. The claim and invoices shall be deemed to have been filed with the commissioner as herein required if postmarked within the four months period The postmark on the envelope in which the claim is mailed shall determine the date of filing. The words "gasoline" or "special fuel" as used in this subdivision do not include aviation gasoline or special fuel for aircraft.

Sec. 2. Minnesota Statutes 1969, Section 296.18, Subdivision 1a, is amended to read:

Subd. 1a. **TAX RATE INCREASE, EFFECT UPON RATE OF REFUND.** All claims for refund of taxes paid, except those taxes refunded in accordance with section 296.18, subdivision 4, which are filed within the four-month period immediately succeeding the effective date of any tax rate increase, or within the penalty period prescribed in subdivision 1, shall be paid at the former tax rate.

Sec. 3. Minnesota Statutes 1969, Section 296.18, Subdivision 5, is amended to read:

Subd. 5. **AVIATION GASOLINE AND SPECIAL FUEL TAX REFUND CLAIMS, REQUIREMENTS.** Any distributor or other person claiming to be entitled to any refund provided for in subdivision 4 shall receive such refund upon filing with the commissioner a verified claim in such form, containing such information, and accompanied by such invoices or other proof as the commissioner shall require. The claim shall set forth, among other things, the total number of gallons of aviation gasoline or special fuel for aircraft use upon which the claimant has directly or indirectly paid the excise tax provided for in section 296.02, subdivision 2, or section 296.025, subdivision 2, during the calendar year, which has been received, stored, or withdrawn from storage by him in this state and not sold or otherwise disposed of to others. If the commissioner be satisfied that the claimant is entitled to the refund, he shall approve the claim and transmit it to the state auditor, and it shall be paid as provided for in section 296.421, subdivision 2. All claims for refunds under this subdivision shall be made on or before March 1 following the end of the calendar year for which the refund is claimed. Claims for aviation gasoline and special fuel tax refund filed within 15 days beyond the due date prescribed by this subdivision shall be honored by

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the commissioner less a penalty of 25 percent of the amount of the approved claim.

Sec. 4. The provisions of this act shall take effect on July 1, 1971.

Approved June 4, 1971.

CHAPTER 766—S.F.No.2596

[Not Coded]

An act relating to the tax levy for the road and bridge fund in the county of Morrison.

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

Section 1. **MORRISON COUNTY; ROAD AND BRIDGE TAX LEVY.** Notwithstanding the provisions and limitations of Minnesota Statutes, Section 163.05, the board of county commissioners of the county of Morrison may levy a tax not to exceed 35 mills on the dollar of the taxable valuation of the county for the county road and bridge fund.

Sec. 2. Before any increase in the levy authorized by section 1 is made, the governing body of the governmental subdivision named in section 1 shall hold a public hearing on the question. Notice of the time and place of said hearing shall be published in one or more legal newspapers of general circulation in the area once in each week for two successive weeks prior to said hearing. The published notice shall be in a form determined by the governing body, which form shall be sufficient in size and prominent in format in order to attract the attention of the reader. In any event the notice shall be of a size at least two columns in width by six inches in length. The notice shall set forth the percentage of increase over the existing levy and the number of mills or dollars increase proposed.

Sec. 3. This act is effective upon its approval by the governing body of the governmental subdivision named in section 1, and upon compliance with the provisions of Minnesota Statutes, Section 645.-021.

Approved June 4, 1971.

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