

Sec. 4. Minnesota Statutes 1969, Section 341.12, is amended to read:

**341.12 BONDS.** Before any license other than an amateur boxing license shall be granted to any person, club, corporation, or organization to conduct, hold or give any boxing or sparring match, or exhibition, such applicant therefor shall execute and file with the state auditor a bond in the sum of \$2,500 in cities of the first class and \$1,000 in other communities, to be approved, as to form and sufficiency of the sureties thereof, by the state auditor, conditioned for the payment of the five percent of the total gross receipts and license fees herein provided. Upon the filing and approval of such bond the state auditor shall issue to such applicant for such license a certificate of such filing and approval, which shall be by such applicant filed in the office of the commission with its application for such license; and no such license shall be issued until such certificate shall be so filed.

The secretary of the commission shall, before entering upon his duties, furnish a bond in the sum of not less than \$5,000, to be approved, as to form and sufficiency of the sureties thereof, by the state auditor, conditioned upon the faithful performance of the duties of his office.

Approved June 4, 1971.

---

## CHAPTER 793—H.F.No.1125

*An act relating to county distribution of tax collections; amending Minnesota Statutes 1969, Section 276.11.*

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

Section 1. Minnesota Statutes 1969, Section 276.11, is amended to read:

**276.11 TAXATION; COLLECTIONS; COUNTY DISTRIBUTION.** ~~Within 90 days~~ As soon as practical after each settlement in February, May, and October the county treasurer shall pay over to the state treasurer or the treasurer of any town, city, village, or school district, on the warrant of the county auditor, all moneys received by him arising from taxes levied and collected belonging to the state, or to such municipal corporation, or other body, and deliver up all orders and other evidences of indebtedness of such municipal

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

corporation or other body, taking triplicate receipts therefor. He shall file one of the receipts with the county auditor, and shall return one by mail on the day of its reception to the clerk of the town, city, village, or school district to which such payment was made, who shall preserve the same in his office. The county treasurer is authorized and directed to make such partial payments of amounts collected periodically in advance of final settlements as may be practicable. Accompanying each payment to the state treasurer or treasurer of any town, city, village, or school district shall be a statement prepared by the county treasurer designating the years for which taxes included in the payment were collected and, for each year, the amount of such taxes and any penalties thereon. If the county treasurer fails to pay over such moneys to the state or to a municipal corporation or other body within 90 days after settlement, interest shall thereafter accrue at the rate of 3 ½ percent per year. Interest shall be payable upon appropriation from the general revenue fund of the county and, if not paid, may be recovered by the state, municipal corporation, or other body, in a civil action.

Approved June 4, 1971.

---

## CHAPTER 794—H.F.No.1138

[Coded in Part]

*An act relating to taxation; authorizing an income tax deduction for certain pollution control equipment; amending Minnesota Statutes 1969, Section 290.06, Subdivision 9 and by adding a subdivision; and 272.02.*

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

Section 1. Minnesota Statutes 1969, Section 290.06, is amended by adding a subdivision to read:

**Subd. 9a. TAXATION; POLLUTION CONTROL; CREDITS AND EXEMPTIONS; FEEDLOT POLLUTION CONTROL EQUIPMENT.** A credit of 10 percent of the net cost of pollution control and abatement equipment, including but not limited to, lagoons, aerating equipment, concrete storage pits, slurry handling equipment, and other equipment and devices approved by the pollution control agency, purchased, installed and operated within the state by a feedlot operator to prevent pollution of air, land, or water in connection with the operation of a livestock feedlot, poultry lot or other animal lot, may be deducted from the tax due under chapter 290

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