

physical disability as determined from competent medical testimony adduced at a hearing before a compensation judge, a commissioner, or the commission.

Approved May 23, 1973.

CHAPTER 601—H.F.No.565

[Not Coded]

An act relating to a tax study commission; amending Extra Session Laws 1971, Chapter 31, Article 13, Section 1.

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

Section 1. Extra Session Laws 1971, Chapter 31, Article 13, Section 1, is amended to read:

Section 1. **LEGISLATURE; TAX STUDY COMMISSION.**
Subdivision 1. **PURPOSE.** A tax study commission to examine Minnesota's total tax structure, its equity and distribution as they relate to the revenue needs and sources of the state and the political subdivisions of the state, and the state as a whole is hereby created. The commission shall be known as the "Tax Study Commission." ~~It shall focus major attention on, but not be limited to:~~

~~(a) the distribution of property or in lieu taxes from large industrial units such as power plants, taconite plants, or other commercial facilities, with an emphasis on the causes and effects of intercommunity disparities;~~

~~(b) alternate sources of tax revenue which should be made available to local units of government, including value added tax and the formulae for distribution thereof;~~

~~(c) the classification of real and personal property for ad valorem tax purposes;~~

~~(d) the nature and extent of levy controls which should be placed upon the property taxing power of local units of government. The commission shall study immediate and short range tax issues in terms of longer range tax policy.~~

Subd. 2. **INCOME TAX AND SALES TAXES.** The commission shall also examine the income tax and sales taxes as they relate to real estate taxes with the purpose of determining more equitable individual and corporate tax burdens.

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

Subd. 3. **MEMBERSHIP.** The commission shall consist of no more than 15 members: five members of the house of representatives appointed by the speaker; five members of the senate appointed by the senate committee on committees; and five members shall be chosen by the governor from within or without the state. Any vacancy shall be filled by the appointing authority. A commission member appointed by the speaker of the house or the senate committee on committees shall only be a member of the commission so long as he is a member of the body from which he was appointed. The commission shall continue until June 30, 1975.

Subd. 4. **REPORT OF COMMISSION.** The commission shall report its findings and a definite comprehensive plan for legislative and administrative action to the governor and legislature no later than ~~January 15, 1973~~ November 15, 1974.

Subd. 5. **MEETINGS, POWERS, OFFICERS.** The commission may hold meetings and hearings at such times and places as it may designate to accomplish the purposes set forth in this section, and may subpoena witnesses and records. It shall select a chairman, a vice chairman, and such other officers from its membership as it deems necessary.

Subd. 6. **EXPENSES, EMPLOYEES.** Members of the commission shall be compensated and shall be allowed and paid their actual traveling and other expenses necessarily incurred in the performance of their duties. The commission may hire employees, rent office space, purchase supplies, contract with consultants, and do all things necessary and convenient in carrying out the purposes of this section. The commission shall use the available facilities and personnel of the legislature and the revisor of statutes unless the commission by resolution determines a special need exists for the use of other facilities or personnel. Reimbursement for expense expenses incurred for all members of the commission shall be made ~~pursuant to the rules governing state employees in accordance with Minnesota Statutes, Section 3.102.~~

Subd. 7. **ACCEPTANCE OF GIFTS AND GRANTS.** The commission may, in the name and on behalf of the state of Minnesota, accept and dispose of gifts, grants, or loans of money or other property from the United States or any other source for the purpose of conducting investigations ~~prescribed under subdivision 1.~~

Subd. 8. **APPROPRIATION.** There is hereby appropriated for the biennium ending June 30, 1975, from the general fund the sum of \$50,000, or so much as may be necessary, \$150,000 to pay the expenses incurred by the commission. The amount appropriated by this subdivision is in addition to such sums of money which may be heretofore appropriated to the "Tax Study Commission."

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

Sec. 2. This act is in effect upon final passage.

Approved May 23, 1973.

CHAPTER 602—H.F.No.294

[Coded]

An act relating to labor; prescribing penalties for employers who fail to pay certain benefits and wage supplements required by law or agreement.

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

Section 1. [181.74] **LABOR; FAILURE OF EMPLOYER TO PAY BENEFITS OR WAGE SUPPLEMENTS, PENALTY.** Subdivision 1. Any employer required under the provisions of an agreement to which he is a party to pay or provide benefits or wage supplements to employees or to a third party or fund for the benefit of employees, and who refuses to pay the amount or amounts necessary to provide such benefits or furnish such supplements within 60 days after such payments are required to be made under law or under agreement, is guilty of a gross misdemeanor. If such employer is a corporation, any officer who intentionally violates the provisions of this act shall be guilty of a gross misdemeanor. The institution of bankruptcy proceedings according to law shall be a defense to any criminal action under this section.

Subd. 2. As used in this section, the term "benefits or wage supplements" includes, but is not limited to, reimbursement for expenses; health, welfare, and retirement benefits; and vacation, separation or holiday pay.

Approved May 23, 1973.

CHAPTER 603—H.F.No.586

[Coded]

An act relating to landlords and tenants; restriction on automatic renewals of leases; amending Minnesota Statutes 1971, Chapter 504, by adding a section.

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