

CHAPTER 104—S.F.No.986

[Coded]

An act relating to taxation; due date of returns; extension of time; amending Minnesota Statutes 1971, Chapter 270, by adding a section.

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

Section 1. Minnesota Statutes 1971, Chapter 270, is amended by adding a section to read:

[270.27] TAXATION; DUE DATE OF RETURNS; EXTENSION. When the last day prescribed by law for the payment of any tax to or the filing of any return, statement or document with the commissioner of taxation or the department of taxation falls on Saturday, Sunday or a legal holiday, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or legal holiday. For purposes of this section, the last day for the performance of the prescribed act shall be determined by including any authorized extension of time; the term "legal holiday" shall mean any day made a holiday in Minnesota by section 645.44, subdivision 5 or by the laws of the United States.

Sec. 2. This act is effective upon final enactment.

Approved April 13, 1973.

CHAPTER 105—S.F.No.990

An act relating to taxation; providing penalties and interest for nonpayment of tax on petroleum products; amending Minnesota Statutes 1971, Section 296.15, Subdivision 1.

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

Section 1. Minnesota Statutes 1971, Section 296.15, Subdivision 1, is amended to read:

296.15 TAXATION; PETROLEUM PRODUCTS; NONPAYMENT OF TAX, PENALTIES. Subdivision 1. **PENALTY, INTEREST.** (a) In case a properly licensed distributor, special fuel

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