

dealer, bulk purchaser or motor carrier does not pay any tax or inspection fee when due, a penalty of one percent per day for the first ten days of delinquency shall accrue, and thereafter the tax, fees and penalty shall bear interest at the rate of six percent per year until paid.

(b) If any person operates as a distributor, special fuel dealer, bulk purchaser or motor carrier without first securing the license required under ~~Minnesota Statutes~~ this chapter, any tax or inspection fee imposed by ~~this chapter 296~~ shall become immediately due and payable. A penalty of 25 percent shall be imposed upon the tax and fee due thereon. The tax, fees and penalty shall bear interest at the rate of six percent per year until paid.

Approved April 13, 1973.

CHAPTER 106—S.F.No.1006

[Coded]

An act relating to taxation; providing for use of certain meters by certain users of special fuels; providing a penalty for violation; amending Minnesota Statutes 1971, Section 296.12, by adding a subdivision.

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

Section 1. Minnesota Statutes 1971, Section 296.12, is amended by adding a subdivision to read:

Subd. 10. TAXATION; SPECIAL FUELS; ACCUMULATING METERS REQUIRED. Every purchaser licensed under subdivision 2 shall make all withdrawals of special fuel except liquefied petroleum gas through an accumulating meter in working order, which shall be provided by such bulk purchaser. Whenever a bulk purchaser fails to comply with the provisions of this subdivision or of any regulations of the commissioner pertinent thereto, the license issued to such bulk purchaser pursuant to subdivision 2 may be revoked by the commissioner.

Sec. 2. This act shall be effective January 1, 1974.

Approved April 13, 1973.

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