

CHAPTER 107—S.F.No.1007

An act relating to taxation; providing for powers to enforce provisions relating to petroleum products tax; amending Minnesota Statutes 1971, Section 296.17, Subdivision 20.

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

Section 1. Minnesota Statutes 1971, Section 296.17, Subdivision 20, is amended to read:

Subd. 20. **TAXATION; PETROLEUM PRODUCTS; ENFORCEMENT POWERS.** (a) The commissioner is hereby authorized and directed to enforce the provisions of subdivisions 7 to 22. In addition, the commissioner of ~~highways~~ public safety is hereby authorized and directed to utilize the Minnesota highway patrol to assist in the enforcement of the provisions of subdivisions 7 to 22.

(b) The officers of the Minnesota highway patrol shall in addition to all other powers granted to them by Minnesota Statutes have the power of making arrests, service process, and appearing in court in all matters and things relating to subdivisions 7 to 22 and the administration and enforcement thereof.

Approved April 13, 1973.

CHAPTER 108—S.F.No.1008

An act relating to taxation; providing for a method of testing fuel oil; amending Minnesota Statutes 1971, Sections 296.01, Subdivision 4; and 296.05, Subdivision 2.

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

Section 1. Minnesota Statutes 1971, Section 296.01, Subdivision 4, is amended to read:

Subd. 4. **TAXATION; FUEL OIL.** "Fuel oil" means any petroleum product other than gasoline as herein defined which when tested ~~with a Cleveland open cup tester in accordance with the methods of the American Society for Testing Materials~~ shall not flash below ~~120~~ 110 degrees Fahrenheit and which has a

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