

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

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viscosity of not more than 40 seconds at 100 degrees Fahrenheit by the Saybolt universal process.

Sec. 2. Minnesota Statutes 1971, Section 296.05, Subdivision 2, is amended to read:

Subd. 2. **FUEL OIL.** No fuel oil shall be sold unless it shall conform to the following specifications:

(1) It shall be free from water, suspended matter and all impurities;

(2) It shall not flash below ~~120~~ 110 degrees Fahrenheit when tested ~~with the Cleveland open cup tester in accordance with the methods of the American Society for Testing Materials;~~

(3) When offered for sale or sold as kerosene, it shall be water white and upon complete distillation the end point shall not be higher than 600 degrees Fahrenheit.

Sec. 3. The provisions of this act shall be effective upon final passage and approval.

Approved April 13, 1973.

CHAPTER 109—S.F.No.1094

[Not Coded]

An act relating to Goodhue county; authorizing use of county funds for county extension committee.

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

Section 1. **GOODHUE COUNTY; COUNTY EXTENSION COMMITTEE; FUNDING.** Notwithstanding any provisions of Minnesota Statutes, Section 38.36, to the contrary, the board of county commissioners of Goodhue county may provide funds for the purpose of the county extension committee not to exceed \$45,000.

Sec. 2. This act takes effect when approved by the board of county commissioners of Goodhue county and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved April 13, 1973.

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