

CHAPTER 134—H.F.No.1258

[Coded]

An act relating to taxation; providing for a minimum penalty for failure to file a cigarette use tax return; amending Minnesota Statutes 1971, Section 297.23, by adding a subdivision.

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

Section 1. Minnesota Statutes 1971, Section 297.23, is amended by adding a subdivision to read:

Subd. 5. TAXATION; CIGARETTE TAX; FAILURE TO FILE RETURN. If any return required to be filed under the provisions of this section is not filed within the time herein specified, a penalty of five percent of the unpaid tax remaining each month up to a maximum of 25 percent is herein imposed but in no event shall the penalty for failing to file such return timely be less than \$10. The commissioner of taxation is authorized to extend the time for filing such return without penalty for good cause shown.

Sec. 2. The provisions of this act shall be effective the day following its final enactment.

Approved April 27, 1973.

CHAPTER 135—S.F.No.994

An act relating to courts; increasing salary of judge of Tower municipal court; amending Minnesota Statutes 1971, Section 488.21, Subdivision 2.

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

Section 1. Minnesota Statutes 1971, Section 488.21, Subdivision 2, is amended to read:

Subd. 2. MUNICIPAL COURTS; JUDGES' SALARIES.

Ada	\$ 2,400
Adrian	750
Albert Lea, effective Jan. 1, 1971	9,500
Alexandria	5,500

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