

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~~.

Appleton	\$ 2,400
Aurora (effective Jan. 1, 1969)	1,200
Austin	9,500
Baudette	750
Bemidji, chief municipal judge	5,600
Bemidji, municipal judge	2,400
Brainerd	7,200
Buhl	1,620
Burnsville	7,200
Canby	1,080
Cass Lake	3,000
Chisholm	4,500
Cloquet	5,310
Crookston	6,000
Crosby	2,400
Dawson	1,200
Detroit Lakes	4,800
East Grand Forks	10,000
Ely	5,448
Eveleth	5,100
Faribault	10,500
<u>Fergus Falls</u>	7,000
Gaylord	1,500
Gilbert	2,340
Glencoe	4,200
Grand Rapids	9,000
Granite Falls	1,800
Hastings	6,500
Hibbing	10,000
Hutchinson	6,000
International Falls	5,100
Jordan	600
Kasson, effective Jan. 1, 1971	1,500
Keewatin	900
Lake City	1,900
LeSueur	1,800
Little Falls	8,500
Long Prairie	3,600
Luverne	2,400
Madison	2,400
Mahnomen	2,759
Mankato	15,000
Maplewood, Vadnais Heights, Little Canada and Gem Lake, joint court	8,900
Marshall	4,692
Mendota Heights	1,200
Montevideo	5,500
Montgomery	800

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Moorhead	\$ 8,000
Moose Lake	1,500
Morris, effective Jan. 1, 1971	4,500
Nashwauk	1,500
New Brighton	9,000
New Prague	1,500
New Ulm	5,500
Northfield	1,900
North St. Paul	7,500
North Mankato, until Dec. 31, 1971	7,200
effective Jan. 1, 1972	8,400
Ortonville, effective Jan. 1, 1971	1,800
Owatonna	6,000
Perham	2,600
Pine Island	2,600
Pipestone	4,500
Proctor	680
Red Wing	7,200
Redwood Falls	1,800
Rochester	15,000
Roseau	1,800
Roseville, effective Jan. 1, 1971	11,000
St. Charles	750
St. Cloud	15,000
Sauk Center	3,000
Shakopee, commencing July 1, 1971	6,000
and commencing July 1, 1972	6,500
Sleepy Eye	3,000
South St. Paul	8,400
Springfield	3,000
Staples	2,000
Thief River Falls	3,000
<u>Tower, effective January 1, 1973</u>	<u>240</u> 480
Tracy	2,800
Two Harbors	2,280
Virginia	7,700
Waseca	2,622
Waterville	1,320
West St. Paul	12,000
White Bear Lake	8,000
Willmar, effective Jan. 1, 1971	9,244
Winona	12,500
Worthington	9,500

Approved April 27, 1973.

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