

Subd. 3. Any factory established under the provisions of this act shall be deemed a private enterprise and subject to all the laws, rules and regulations of this state governing the operation of similar business enterprises elsewhere in this state, and the products manufactured therein shall be exempt from the provisions of Minnesota Statutes, Section 243.86.

Subd. 4. The authority of the commissioner of corrections over the institutions of the department of corrections and the inmates thereof shall not be diminished by this act.

Approved May 3, 1973.

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## CHAPTER 146—S.F.No.236

*An act relating to taxation; excise tax on gasoline and gasoline substitutes; refunds; penalties for false claims; amending Minnesota Statutes 1971, Section 296.18, Subdivision 1.*

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

Section 1. Minnesota Statutes 1971, Section 296.18, Subdivision 1, is amended to read:

**296.18 TAXATION; GASOLINE TAX; FUEL FOR OTHER THAN MOTOR VEHICLES; REFUNDS.** Subdivision 1. **GASOLINE OR SPECIAL FUEL USED IN OTHER THAN MOTOR VEHICLES.** Any person who shall buy and use gasoline for any purpose other than use in motor vehicles, or special fuel for any purpose other than use in licensed motor vehicles, and who shall have paid the excise tax directly or indirectly through the amount of the tax being included in the price of the gasoline or special fuel, or otherwise, shall be reimbursed and repaid the amount of the tax paid by him upon filing with the commissioner a signed claim in writing in such form and containing such information as the commissioner shall require and accompanied by the original invoice thereof. By signing any such claim which is false or fraudulent, the applicant shall be subject to the penalties provided in this section for knowingly making a false claim. The claim shall set forth the total amount of the gasoline so purchased and used by him other than in motor vehicles, or special fuel so purchased and used by him other than in licensed motor vehicles, and shall state when and for what purpose it was used. When a claim contains an error in computation or preparation, the commissioner is authorized

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

to adjust the claim in accordance with the evidence shown on the claim or other information available to him. If the commissioner be satisfied that the claimant is entitled to payment, he shall approve the claim and transmit it to the state auditor. No repayment shall be made unless the claim and invoice shall be filed with the commissioner within four months ~~one year~~ from the date of the purchase ~~except that such refund claims filed within 15 days beyond the four months period shall be honored by the commissioner less a penalty of 25 percent of the amount of the approved claim.~~ The postmark on the envelope in which the claim is mailed shall determine the date of filing. The words "gasoline" or "special fuel" as used in this subdivision do not include aviation gasoline or special fuel for aircraft.

Sec. 2. This act shall apply to all purchases made after January 1, 1973.

Approved May 3, 1973.

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#### CHAPTER 147—S.F.No.274

*An act relating to motor vehicles; transfer of ownership and fees therefor; amending Minnesota Statutes 1971, Section 168.54, Subdivision 4.*

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

Section 1. Minnesota Statutes 1971, Section 168.54, Subdivision 4, is amended to read:

Subd. 4. **MOTOR VEHICLES; TRANSFER OF OWNERSHIP; FEES.** There is hereby imposed a fee of \$2 upon every transfer of ownership by the commissioner of public safety of any motor vehicle for which a registration certificate has heretofore been issued under this chapter, except vehicles sold for the purposes of salvage or dismantling or permanent removal from the state.

~~To facilitate the collection of the fee imposed by this section, the registrar shall provide a "Transfer Filing Fee" stamp to any person upon payment of the required fee of \$2. Such stamp shall be affixed to each application for transfer of ownership before such application shall be accepted for recording. The stamps, in a design to be determined by the registrar, shall bear the words~~

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