

CHAPTER 186—H.F.No.1171

An act relating to taxation; providing for refundment of inheritance tax overpayments and interest thereon; amending Minnesota Statutes 1971, Section 291.18.

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

Section 1. Minnesota Statutes 1971, Section 291.18, is amended to read:

291.18 TAXATION; INHERITANCE TAX; OVERPAYMENT OF TAX; REFUNDS; APPROPRIATION. When any tax, and accrued interest thereon, imposed by this chapter shall have been paid or collected, in excess of the amount legally due, the person or corporation paying the same shall be entitled to a refundment of the amount of such taxes and interest overpaid, together with interest thereon at the rate of four percent per annum from the date of payment, or from the date beginning 12 months after death of the decedent, whichever date occurs later, in the manner provided by section 291.32; provided that all applications for such refundment shall be made within two years from the date of final determination or adjustment of any part of such tax by the taxpayer and the commissioner, the probate court or the tax court, as the case may be.

There is hereby appropriated to the persons entitled to such refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

Sec. 2. This act shall be effective upon final enactment.

Approved May 7, 1973.

CHAPTER 187—H.F.No.1429

An act relating to the prevention of cruelty; increasing the maximum amount of annual appropriations; amending Minnesota Statutes 1971, Section 343.11.

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

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

Section 1. Minnesota Statutes 1971, Section 343.11, is amended to read:

343.11 PREVENTION OF CRUELTY; ACQUISITION OF PROPERTY, APPROPRIATIONS. Every county society for the prevention of cruelty to children and animals may acquire, by purchase, gift, grant, or devise, and hold, use, or convey, real estate and personal property, and lease, mortgage, sell, or use the same in any manner conducive to its interest, to the same extent as natural persons. The county board of any county, or the council of any city or village, in which such societies exist, may, in its discretion, appropriate for the maintenance and support of such societies in the transaction of the work for which they are organized, any sums of money not otherwise appropriated, not exceeding ~~\$2,400~~ \$4,800 in any one year; provided, that no part of the appropriation shall be expended for the payment of the salary of any officer of the society. ~~In every county of this state having an area of over 5,000 square miles and a population of more than 150,000, such sum of money that may be appropriated in any one year, shall not exceed \$4,000.~~

Approved May 7, 1973.

CHAPTER 188—H.F.No.1435

An act relating to towns; powers of town boards within certain areas; amending Minnesota Statutes 1971, Section 366.01, Subdivision 2.

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

Section 1. Minnesota Statutes 1971, Section 366.01, Subdivision 2, is amended to read:

Subd. 2. **TOWNS; POWERS OF BOARD, CERTAIN AREAS.** They may prohibit or license and regulate the keeping of billiard, pool, and pigeon-hole tables, games of amusement, games of skill, juke boxes, roller skating rinks, bowling alleys, circuses, shows, theatrical performances, and the sale of fireworks, and may license and regulate public dancing places, fix the price and time of continuance of such license, and, when in their opinion the public interest requires it, revoke the same. They may license the sale of

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