

CHAPTER 210—H.F.No.1162

An act relating to taxes on and measured by net income; income; education cost deduction; amending Minnesota Statutes 1971, Section 290.086, Subdivision 8.

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

Section 1. Minnesota Statutes 1971, Section 290.086, Subdivision 8, is amended to read:

Subd. 8. TAXATION; INCOME TAX; EDUCATION COST DEDUCTION. Such tax credit claim may be filed only by the parent or legal guardian who made the payment or presents the proof of payment thereof and only one claim may be filed for any student per taxable year. In the event more than one parent pays a student's education costs in a given taxable year the parent paying the greatest amount, or presenting proof of payment thereof, and such parent or legal guardian must have been a resident of Minnesota during the period for which the claim is made, shall have the right to file the tax credit claim based only upon the amount he has paid or presents proof of payment for.

Approved May 11, 1973.

CHAPTER 211—H.F.No.1201

[Coded in Part]

An act relating to natural resources; authorizing the commissioner to charge fees for certain water permits and underground gas or liquid storage permits; amending Minnesota Statutes 1971, Sections 84.58, by adding a subdivision; 105.41, Subdivision 5; and 105.44, by adding a subdivision.

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

Section 1. Minnesota Statutes 1971, Section 84.58, is amended by adding a subdivision to read:

Subd. 8. NATURAL RESOURCES; WATER, UNDERGROUND GAS OR LIQUID STORAGE PERMITS. Each application for a permit authorized by Minnesota Statutes, Sections 84.57 to 84.621, shall be accompanied by a permit fee in the amount

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required by a fee schedule established by the commissioner pursuant to rules and regulations adopted in the manner provided by Minnesota Statutes, Chapter 15. The schedule may provide minimum fees for various classes of permits, and additional fees, which may be imposed subsequent to the application, based upon the cost of receiving, processing, analyzing and issuing the permit, and the actual inspecting and monitoring the activities authorized by the permit, including but not limited to costs of consulting services. No fee may be imposed on any state or federal governmental agency applying for a permit. The fee schedule may provide for the refund of a fee, in whole or in part, under circumstances prescribed by the commissioner. All money received pursuant to this subdivision shall be deposited in the general fund. So much money as is necessary is annually appropriated from the general fund to pay any refund authorized by this subdivision. The time limitations prescribed by Minnesota Statutes, Section 84.58, Subdivision 3, do not apply to an application for a permit which is not accompanied by the appropriate fee.

Sec. 2. Minnesota Statutes 1971, Section 105.41, Subdivision 5, is amended to read:

Subd. 5. Monthly meter readings and timing device records shall be recorded for each such installation and such readings and the total amount of water appropriated shall be reported annually to the commissioner of natural resources on or before January 15 of the following year upon forms to be supplied by the commissioner.

For the purpose of improving the state's water use data collection and dissemination system, there is established an annual water appropriation processing fee of \$5 for each water appropriation permit in force at any time during the year. The fee is payable regardless of the amount of water appropriated during the year. The fee shall be paid at the time of making the annual report required by this section. Failure to pay the fee is sufficient cause for revoking a permit. No fee may be imposed on any state agency, as defined in section 16.011, or federal governmental agency holding a water appropriation permit.

Sec. 3. Minnesota Statutes 1971, Section 105.44, is amended by adding a subdivision to read:

Subd. 10. PERMIT FEES. Each application for a permit authorized by Minnesota Statutes, Sections 105.37 to 105.64, shall be accompanied by a permit application fee in the amount of \$15 to defray the costs of receiving, recording, and processing the application.

The commissioner may charge an additional field inspection fee of not less than \$25 for each permit applied for under Minnesota

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Statutes, Sections 105.37 to 105.64. The commissioner shall establish pursuant to rules and regulations adopted in the manner provided by Minnesota Statutes, Chapter 15, a schedule for field inspection fees which shall include actual costs related to field inspection such as investigations of the area affected by the proposed activity, analysis of the proposed activity, consultant services, and subsequent monitoring, if any, of the activity authorized by the permit.

Except as provided below, the commissioner may not issue a permit until all fees required by this section relating to the issuance of a permit have been paid. The time limits prescribed by Minnesota Statutes, Section 105.44, Subdivision 4, do not apply to an application for which the appropriate fee has not been paid. Field inspection fees relating to monitoring of an activity authorized by a permit may be charged and collected as necessary at any time after the issuance of the permit. No permit application or field inspection fee may be refunded for any reason, even if the application is denied or withdrawn. No permit application or field inspection fee may be imposed on any state agency, as defined in section 16.011, or federal governmental agency applying for a permit.

Sec. 4. EFFECTIVE DATE. This act is effective January 1, 1974. However, before the effective date, the commissioner may promulgate rules and regulations which shall take effect on the effective date of this act.

Approved May 11, 1973.

CHAPTER 212—H.F.No.1433

[Not Coded]

An act relating to plats and surveys in Dakota county; providing for approval by the county surveyor and providing a fee therefor.

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

Section 1. DAKOTA COUNTY; PLATS AND SURVEYS; APPROVAL. In the county of Dakota, each subdivision plat or registered land survey plat shall be approved by the Dakota county surveyor before recording. The proprietor of such plat shall be charged a fee for such service in accordance with a schedule established by the board of commissioners.

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