

for such charges is separately stated. There shall not be included in "sales price" cash discounts allowed and taken on sales, the amount refunded either in cash or in credit for property returned by purchasers ~~within three months of its purchase~~ or the amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the consumer.

Sec. 2. This act is effective upon final enactment.

Approved March 22, 1973.

CHAPTER 37—H.F.No.198

An act relating to the department of administration; authorizing the commissioner to rent private property for a period up to five years for certain purposes; amending Minnesota Statutes 1971, Section 16.02, Subdivision 10.

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

Section 1. Minnesota Statutes 1971, Section 16.02, Subdivision 10, is amended to read:

Subd. 10. **DEPARTMENT OF ADMINISTRATION; RENTAL OF LAND.** To rent land and other premises when necessary for state purposes; ~~provided, that~~. No such land or premises shall be rented for a term exceeding two years at a time; except that, with the approval of the legislative advisory committee, the commissioner may lease land or premises for a term not exceeding five years, subject to ~~cancellation~~ cancellation upon 30 days written notice by the state for any reason except rental of other land or premises for the same use. Lands needed by the department of highways for storage of vehicles or road materials may be rented for a term not exceeding five years without the approval of the legislative advisory committee, such leases for terms over two years being subject to cancellation upon 30 days written notice by the state for any reason except rental of other land or premises for the same use.

Approved March 22, 1973.

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