

CHAPTER 43—H.F.No.561

An act relating to taxes on and measured by net income; estimated tax; overpayment; amending Minnesota Statutes 1971, Sections 290.93, Subdivision 9; and 290.936.

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

Section 1. Minnesota Statutes 1971, Section 290.93, Subdivision 9, is amended to read:

Subd. 9. **TAXATION; INCOME TAX; OVERPAYMENT OF ESTIMATED TAX.** (1) Where the amount of an installment payment of estimated tax exceeds the amount determined to be the correct amount of such installment payment, the overpayment shall be credited against the unpaid installments, if any. Where the total amount of the estimated tax payments plus ~~(1)~~ (a) the total amount of tax withheld at the source under section 290.92, subdivision 2a or subdivision 3 (if any) and ~~(2)~~ (b) and other payments (if any) exceeds by \$1 or more the taxes (and any added penalties and interest) reported in the return of the taxpayer or imposed upon him by chapter 290, the amount of such excess shall be refunded to the taxpayer. If the amount of such excess is less than \$1 the commissioner shall not be required to refund in accordance with the provisions of Extra Session Laws 1959, Chapter 57, Section 13. Where any amount of such excess to be refunded exceeds \$10, such amount shall bear interest at the rate of six percent per annum, computed from 90 days after (a) the due date of the return of the taxpayer or (b) the date on which his return is filed, whichever is later, until the date the refund is paid to the taxpayer. Notwithstanding the provisions of section 290.50, written findings by the commissioner, notice by mail to the taxpayer, and certificate for refundment by the commissioner, shall not be necessary. The provisions of section 270.10, shall not be applicable.

(2) Any action of the commissioner in refunding the amount of such excess shall not constitute a determination of the correctness of the return of the taxpayer within the purview of section 290.46.

(3) The state auditor shall cause any such refund of tax and interest to be paid out of the general fund in accordance with the provisions of section 290.62, and so much of said fund as may be necessary is hereby appropriated for that purpose.

Sec. 2. Minnesota Statutes 1971, Section 290.936, is amended to read:

290.936 OVERPAYMENT OF ESTIMATED TAX. (1) Where the amount of an installment payment of estimated tax exceeds the

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amount determined to be the correct amount of such installment payment, the overpayment shall be credited against the unpaid installments, if any. Where the total amount of the estimated tax payments and other payments, if any, exceeds by \$1 or more the taxes (and any added penalties and interest) reported in the return of the taxpayer or imposed upon him by chapter 290, the amount of such excess shall be refunded to the taxpayer. If the amount of such excess is less than \$1, the commissioner shall not be required to refund. Where any amount of such excess to be refunded exceeds \$10, such amount shall bear interest at the rate of six percent per annum, computed from 90 days after (a) the due date of the return of the taxpayer or (b) the date on which his return is filed, whichever is later, until the date the refund is paid to the taxpayer. Notwithstanding the provisions of section 290.50, written findings by the commissioner, notice by mail to the taxpayer, and certificate for refundment by the commissioner, shall not be necessary. The provisions of section 270.10, shall not be applicable.

(2) Any action of the commissioner in refunding the amount of such excess shall not constitute a determination of the correctness of the return of the taxpayer within the purview of section 290.46.

(3) The state auditor shall cause any such refund of tax and interest to be paid out of the general fund in accordance with the provisions of sections 290.361 and 290.62, and so much of said fund as may be necessary is hereby appropriated for that purpose.

Approved March 22, 1973.

CHAPTER 44—H.F.No.567

An act relating to taxes on and measured by net income; permitting credits against the state income tax for education costs for pupils in nonpublic elementary and secondary schools; amending Minnesota Statutes 1971, Sections 290.086, Subdivision 6; and 290.983, Subdivision 2.

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

Section 1. Minnesota Statutes 1971, Section 290.086, Subdivision 6, is amended to read:

Subd. 6. **TAXATION; INCOME TAX; NONPUBLIC SCHOOLS; CREDITS.** If the allowable amount of the claim

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