

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

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

authorized as a tax credit in subdivision 5 exceeds the state income taxes otherwise due on the claimant's income in any year or if there are no state income taxes due on the claimant's income in any year, the amount of the claim not used as an offset against income taxes, subject to audit by the department of taxation, shall be paid to the claimant in the same manner as a refund for overpayment of a tax. Interest shall be allowed as provided in section 290.92, subdivision 13.

Sec. 2. Minnesota Statutes 1971, Section 290.983, Subdivision 2, is amended to read:

Subd. 2. The commissioner of taxation, within the applicable period of limitations, may offset the amount of the credit provided by sections 290.981 to 290.992 against any liability for income tax on the part of the individual claiming the credit and shall pay the balance due, if any, to such individual. Interest shall be allowed as provided in section 290.92, subdivision 13. All payments pursuant to sections 290.981 to 290.992 shall be from the general fund.

Sec. 3. This act is in effect for the taxable years beginning after December 31, 1972.

Approved March 22, 1973.

CHAPTER 45—H.F.No.65

An act relating to state employees; regulating their political activities including candidacy and service in elected office; amending Minnesota Statutes 1971, Section 43.28.

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

Section 1. Minnesota Statutes 1971, Section 43.28, is amended to read:

43.28 STATE EMPLOYEES; POLITICAL ACTIVITIES PROHIBITED. ~~No officer or employee holding a position in the classified service of this state shall, directly or indirectly, solicit or receive, or be in any manner concerned in soliciting or receiving, any assistance, assessment, or subscription, whether voluntary or involuntary, for any political purpose or for any political party or affiliate thereof. No officer, agent, clerk, or employee of this state shall, directly or indirectly, during his hours of employment solicit~~

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