

than \$500 and not more than \$5,000 for each offense. Any insurer which fails to pay the penalty within ten days after notice from the commissioner shall be subject to having any or all of its certificates of authority suspended by the commissioner in accordance with section 60A.05 until the penalty is paid.

Approved May 21, 1973.

CHAPTER 475—H.F.No.1058

An act relating to education; extending the program of instruction review authority of the Minnesota higher education coordinating commission to include private collegiate and non-collegiate institutions offering post-secondary education; amending Minnesota Statutes 1971, Section 136A.04.

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

Section 1. Minnesota Statutes 1971, Section 136A.04, is amended to read:

136A.04 HIGHER EDUCATION; REVIEW AUTHORITY; INCLUSION OF PRIVATE INSTITUTIONS; DUTIES. The higher education coordinating commission shall:

(a) Continuously study and analyze all phases and aspects of higher education, both public and private, and develop necessary plans and programs to meet present and future needs of the people of the state in respect thereto;

(b) Continuously engage in long range planning of the needs of higher education and, if necessary, cooperatively engage in such planning with neighboring states and agencies of the federal government;

(c) Act as successor to any committee or commission heretofore authorized to engage in exercising any of the powers and duties prescribed by sections 136A.01 to 136A.07;

(d) Review, make recommendations and identify priorities with respect to all plans and proposals for new or additional programs of instruction or substantial changes in existing programs to be established in or offered by, the University of Minnesota, the state colleges, the state junior colleges, and public area vocational-techni-

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

cal schools institutes, and private collegiate and non-collegiate institutions offering post-secondary education, and periodically review existing programs offered in or by the above institutions and recommend discontinuing or modifying any existing program, the continuation of which is judged by the commission as being unnecessary or a needless duplication of existing programs.

Approved May 21, 1973.

CHAPTER 476—H.F.No.1080

[Coded]

An act relating to taxation; requiring the payment of certain taxes prior to the registration or licensing of aircraft; amending Minnesota Statutes 1971, Chapters 297A and 360, by adding sections.

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

Section 1. Minnesota Statutes 1971, Chapter 297A, is amended by adding a section to read:

[297A.255] TAXATION; SALES TAX; AIRCRAFT; PAYMENT OF TAXES PRIOR TO REGISTRATION AND LICENSING. Subdivision 1. Notwithstanding the provisions of section 297A.25, subdivision 1, clause (k), no aircraft shall be registered or licensed in this state unless the applicant presents proof that the sales or use tax imposed by Minnesota Statutes, Chapter 297A has been paid or that said transaction is exempt from the imposition of the sales and use tax under that chapter.

Subd. 2. In the case of an aircraft purchased from a dealer holding a valid sales and use tax permit provided for by chapter 297A, the applicant shall present proof that the tax has been paid to such dealer.

Subd. 3. In the case of aircraft purchased from persons who are not the holder of valid sales and use tax permits under chapter 297A, the purchaser shall pay the tax to the department of taxation prior to registering or licensing such aircraft within this state. The commissioner of taxation shall issue his certificate stating that the sales and use tax in respect to the transaction has been paid.

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