

Subd. 4. In the case of the purchase of an aircraft that is exempt under chapter 297A, the commissioner shall issue his certificate that no sales or use tax is due and owing in respect to such transaction.

Sec. 2. Minnesota Statutes 1971, Chapter 360, is amended by adding a section to read:

**[360.595] PAYMENT OF CERTAIN TAXES PRIOR TO REGISTRATION AND LICENSING.** Subdivision 1. No aircraft shall be registered or licensed in this state unless the applicant presents proof that the sales and use tax imposed by chapter 297A has been paid or that the aircraft is exempt from the imposition of the sales tax pursuant to that chapter.

Subd. 2. In the case of 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 sales tax has been paid to such dealer.

Subd. 3. In the case of an aircraft purchased from a person who is not the holder of a valid sales and use tax permit as provided in subdivision 2, the applicant shall present a certificate from the commissioner of taxation that the sales and use tax has been paid.

Subd. 4. In the case of transactions which are exempt under the provisions of chapter 297A, the applicant shall present a certificate from the commissioner of taxation that no sales or use tax is due and owing.

Subd. 5. The commissioner of aeronautics in conjunction with the commissioner of taxation may adopt regulations for the implementation of this section.

Sec. 3. This act is effective July 1, 1973.

Approved May 21, 1973.

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## CHAPTER 477—H.F.No.1275

[Coded in Part]

*An act relating to education; school district elections; amending Minnesota Statutes 1971, Section 123.32, Subdivisions 5 and 24, and by adding subdivisions.*

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

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

Section 1. Minnesota Statutes 1971, Section 123.32, Subdivision 5, is amended to read:

Subd. 5. **EDUCATION; SCHOOLS AND SCHOOL DISTRICTS; ELECTIONS.** The clerk shall prepare, at the expense of the district, necessary ballots for the election of officers, placing thereon the names of the proposed candidates with the same number of blank spaces for the insertion of names of other candidates as there are members to be elected. The name of each candidate for office shall be rotated with the names of the other candidates for the same office so that the name of each candidate appears substantially an equal number of times at the top, at the bottom, and at each intermediate place in the group of candidates for that office. The ballots shall be marked and initialed by at least two judges as official ballots and shall be used exclusively at the election. Any proposition to be voted upon shall be stated on a separate ballot. Voting shall be by secret ballot. The facsimile signature of the clerk shall appear on the backs of the ballots.

Sec. 2. Minnesota Statutes 1971, Section 123.32, Subdivision 24, is amended to read:

Subd. 24. (a) Any person entitled to vote in an election in an independent district who will be absent from the district at the time the election is held, or who by reason of physical disability or religious discipline will be unable to appear at the polling place at the time the election is held, may vote by mail or hand deliver an absentee ballot envelope in accordance with this subdivision.

(b) Not more than 45 nor less than one day before the election a voter desiring an absentee ballot shall make a request in writing for an absentee ballot to the clerk of the district. The request shall be made in person or by ~~registered~~ mail and shall state substantially the following: a) the permanent address of the applicant; b) the reason the applicant cannot vote in person; c) that the applicant wishes a ballot for (date election to be held); and d) that the applicant will be qualified to vote at the election. The application shall be signed and sworn before an officer authorized to administer oaths. The temporary mailing address, if any, of the applicant shall be included in the request.

(c) As soon as the ballots are printed, the clerk shall, by certified mail or in person, deliver a ballot to each applicant. The clerk also shall furnish a "ballot envelope" and a return envelope, both envelopes addressed to the clerk of the district.

(d) Together with the ballot and envelopes the clerk shall furnish an instruction sheet to each applicant. The sheet shall

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read: "Absentee Voting ..... School District  
No. .... Instructions

1. Mark your ballot in the usual manner making certain that no one observes how you vote.
2. Enclose ballot in 'ballot envelope' and seal. Do not make any marks on ballot envelope.
3. Place sealed 'ballot envelope' in regular mailing envelope furnished to you.
4. Execute certificate on bottom of this sheet and enclose with 'ballot envelope' in regular envelope and mail not later than one day before the election. If your ballot is received by the clerk after the close of the polls, it will not be counted.

#### CERTIFICATE

I, ....., hereby certify that I am a legal resident of ..... School District Number .....; that I am ..... years of age and reside at .....; that I am under no legal disability to vote; that I am entitled to vote at this election in the district, and I will not vote in any manner other than by the ballot contained in the enclosed 'ballot envelope.'

....."

(e) Before any ballots are counted, the clerk shall deliver unopened all regular mailing envelopes which have come into his possession and all ballots delivered to him by the officers or employees of the United States post office department and all other ballot envelopes delivered to him in person prior to the opening of the ballot boxes by the judges together with all applications for absentee ballots to the judges of election at the proper polling places. The clerk shall sign his name over the seals of the regular mailing envelopes to insure against tampering and deliver the same to the judges after the polls have opened and before they close.

(f) Before opening the ballot boxes, the judges shall inspect the regular envelopes to ascertain that they were properly mailed and then open the regular envelopes and compare the signature on the certificate contained in the envelope with the signature as it appears on the application for absentee ballot. Having satisfied themselves that the vote should be allowed, one of the judges shall write the word "received" and his own initials on the "ballot envelope" and deposit the unopened "ballot envelope" in a separate absentees ballot box.

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(g) After the polls have closed and before the regular ballot boxes are opened, the judges shall open the absentee ballot box, remove the ballot from each "ballot envelope", initial it and deposit it in the regular ballot box.

(h) Ballots received by the clerk after the count has been begun by the judges are void.

(i) The board is authorized to provide necessary funds to the clerk for the execution of this chapter.

(j) In any district where permanent registration of voters is required no ballot may be accepted from any voter who is not validly registered.

(k) Any person who shall wilfully make or sign any false certificates specified herein; any person who shall wilfully make any false or untrue statement in any application for an absentee ballot; any person who shall wilfully exhibit to any other person any ballot marked by him; any person who shall in any way wilfully do any act contrary to the terms and provisions of this chapter with intent to cast an illegal vote in any district or to aid another in so doing shall be guilty of a felony.

Sec. 3. Minnesota Statutes 1971, Section 123.32, is amended by adding subdivisions to read:

Subd. 26. Each candidate may appoint by written certificate, and the judges shall permit, one person at a time to act as challenger of voters for each candidate for each precinct and shall be allowed to be in the polling place while the election is being held and to remain with the election judges until the votes are counted and shall be permitted to be in attendance when the school board canvasses the votes and declares the results.

Subd. 27. (a) It shall be unlawful for any person within 100 feet of the building in which any polling place is situated on the day of election to ask, solicit, or in any manner try to induce or persuade any voter on such election day to vote for or refrain from voting for any candidate or measure submitted to the people.

(b) No person shall buy, sell, give, or provide any political badges, buttons, or other insignia to be worn at or about the polls on the day of election and no such political badge, button, or other insignia shall be worn at or about the polls on election day.

(c) No political signs or advertising designed to influence a voter on a question or candidate shall be displayed within 100 feet of the building in which the polling place is located on the day of election.

Approved May-21, 1973.

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