

Sec. 4. **DIRECTIVES TO COMMISSION.** Subdivision 1. The commission as constituted shall meet and organize within 30 days of the effective date of this act. The commission shall elect from among its members a permanent chairman and shall adopt rules.

Subd. 2. The commission shall file an interim report on its activities on January 15, 1974, and its final report on November 15, 1974. Such reports and the plan or plans resulting from the commission's research and study shall, when signed by a majority of the commission, be filed with the members of the Ramsey county delegation of the Minnesota legislature. This authorization of the commission shall expire on January 31, 1975.

Sec. 5. **ASSISTANCE PROVIDED.** Subdivision 1. In making its study, the commission is authorized to call upon the state of Minnesota or any of its agencies or institutions for any aid or assistance which can be rendered it and to call upon the various departments and subdivisions of Ramsey county and the municipalities therein for assistance.

Subd. 2. Public officials of the county, cities, villages, and towns located within Ramsey county are directed to cooperate with the commission by making available to the commission any public records which it requires.

Subd. 3. The commission may make such investigations, conduct such hearing, and employ such special, technical, clerical and legal assistance as may be necessary to assemble the required data and information upon which to base its opinions, to analyze the same, and to draft a plan or plans for the commission.

Sec. 6. **APPROPRIATION.** The board of commissioners of Ramsey county shall appropriate \$20,000 from the general fund for use by the commission in carrying out the purposes of this act.

Sec. 7. **EFFECTIVE DATE.** This act is effective the day following its final enactment.

Approved May 23, 1973.

CHAPTER 582—S.F.No.1847

An act changing the name of the department of taxation to the department of revenue; amending Minnesota Statutes 1971, Section 270.02.

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 270.02, is amended to read:

270.02 TAXATION; DEPARTMENTAL NAME CHANGE; DEPARTMENT OF REVENUE; COMMISSIONER OF REVENUE. Subdivision 1. The name of the department of taxation is changed to the department of revenue. The name of the commissioner of taxation is changed to the commissioner of revenue. Subject to the provisions of this act and other applicable laws, the department of revenue with its commissioner and other officers shall continue to exercise all the powers and duties vested in, or imposed upon its commissioner as existing and constituted immediately prior to the effective date of this section.

Subd. 2. **TERMS, BOND.** The commissioner of ~~taxation revenue~~ shall be appointed by the governor by and with the advice and consent of the senate for a four year term which shall coincide with the term of the governor until his successor is duly appointed and qualified. The commissioner, who shall be in unclassified service, shall be selected on the basis of ability and experience in the field of taxation and tax administration and without regard to political affiliations. The governor may remove the commissioner at any time for cause, after notice and hearing. In case of a vacancy, the governor may appoint a commissioner, who shall take office immediately and shall carry on the duties of the office until the next session of the legislature, when his appointment is submitted to the senate for approval. The commissioner shall give bond to the state in the sum of \$200,000. ~~On January 4, 1971, the term of the incumbent commissioner shall expire~~ The person occupying the position of commissioner of taxation on July 1, 1973, shall be designated as commissioner of revenue, and his term of office shall coincide with the term of the office of governor.

Subd. 2 3. **POWERS, ORGANIZATION, ASSISTANTS.** Subject to the provisions of this chapter and other applicable laws the commissioner shall have power to organize the department with such divisions and other agencies as he deems necessary and to appoint two deputy commissioners, a department secretary, directors of divisions, and such other officers, employees, and agents as he may deem necessary to discharge the functions of the department, define the duties of such officers, employees, and agents, and delegate to them any of his powers or duties, subject to his control and under such conditions as he may prescribe. Appointments to exercise delegated power shall be by written order filed with the secretary of state.

Subd. 3 4. **DEPARTMENT SEAL.** The department of ~~taxation revenue~~ shall have a seal engraved with the words, "State of

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Minnesota, Department of ~~Taxation~~ Revenue." Such seal may be used to authenticate the official acts of the commissioner or any other members of the department, except the tax court, but the failure to use the seal shall not invalidate any such acts. Duplicate seals may be provided for the use of directors of divisions or other members of the department.

Sec. 2. Until such time as the commissioner of revenue is able to make all changes in designation of the department of taxation to the department of revenue, he may continue to use the department of taxation designation, but the use of such designation shall not extend beyond the first Monday in January, 1978.

Sec. 3. In the next and subsequent editions of Minnesota Statutes, the revisor of statutes shall make such changes in terminology as may be necessary to record the changes of names made by this act.

Sec. 4. This act is effective July 1, 1973.

Approved May 23, 1973.

CHAPTER 583—S.F.No.1872

[Coded in Part]

An act relating to counties; removing numerous limitations on tax levies; amending Minnesota Statutes 1971, Sections 12.26, Subdivisions 2 and 4; 18.022, Subdivision 2; 38.27, Subdivision 1; 38.36; 40.07, Subdivision 15; 121.712, Subdivision 2; 134.12, Subdivision 3; 145.51, Subdivisions 1 and 2; 163.05, Subdivision 1; 163.06, Subdivision 1; 193.145, Subdivision 2; 245.62; 245.65, Subdivision 1; 252.22; 252.24, Subdivision 4; 275.09, Subdivision 2; 282.38, Subdivision 2; 373.25, Subdivision 1; 373.27, Subdivisions 1 and 2; 375.33, Subdivisions 1 and 2; 376.19; 376.20; 376.28; 381.12, Subdivision 2; 398.33, Subdivisions 1 and 6; 399.07, Subdivision 2; 400.11; 471.16, Subdivision 2; 471.63, Subdivision 2; and Laws 1951, Chapter 289, Section 3; repealing Minnesota Statutes 1971, Sections 38.27, Subdivision 2; 163.05, Subdivisions 2, 3, 4 and 5; 400.12; and Laws 1969, Chapter 905, Section 2.

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

Section 1. Minnesota Statutes 1971, Section 12.26, Subdivision 2, is amended to read: -

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