

provided or indicated by the context, sections 398.31 to 398.36 apply only to all counties which do not contain a city of the first class and other than Hennepin and Ramsey, in which no park districts have been activated as provided by Minnesota Statutes 1957, Chapter 398, as amended, and the term "county" as used in said sections means any such county. Except as otherwise expressly provided, all powers vested in a county by sections 398.31 to 398.36 shall be exercised by the county board.

Approved April 2, 1973.

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## CHAPTER 77—H.F.No.559

[Coded in Part]

*An act relating to taxes on and measured by net income; underpayment; intentional disregard of rules and regulations; providing a penalty; amending Minnesota Statutes 1971, Section 290.53, Subdivision 3, and by adding a subdivision.*

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

Section 1. Minnesota Statutes 1971, Section 290.53, Subdivision 3, is amended to read:

Subd. 3. **TAXATION; INCOME TAX; FAILURE TO FILE, FILING FALSE OR FRAUDULENT RETURN; INTENT TO EVADE TAX; 50 PERCENT PENALTY.** If any person, with intent to evade the tax imposed by this act, shall fail to file any return required by this act, or shall with such intent file a false or fraudulent return, there shall also be imposed on him as a penalty an amount equal to 50 percent of any tax (less any amounts paid by him on the basis of such false or fraudulent return) found due from him for the period to which such return related. The penalty imposed by this subdivision shall be collected as part of the tax, and shall be in addition to any other penalties, civil and criminal, provided by this section. This amount shall be in lieu of any amount determined under section 2.

Sec. 2. Minnesota Statutes 1971, Section 290.53, is amended by adding a subdivision to read:

Subd. 3a. **INTENTIONAL DISREGARD OF RULES AND REGULATIONS.** If any part of any additional assessment, as determined under section 290.46, is due to negligence or intentional disregard of rules and regulations (but without intent to defraud),

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

there shall be added to the tax an amount equal to five percent of such additional assessment.

Sec. 3. The provisions of this act shall be applicable to the taxable years beginning after December 31, 1972.

Approved April 2, 1973.

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### CHAPTER 78—S.F.No.3

*An act relating to old age assistance; releasing claims and liens of the state; repealing Minnesota Statutes 1971, Section 256.26, Subdivisions 3 to 11.*

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

Section 1. **OLD AGE ASSISTANCE; LIENS; RELEASE.** All liens and claims in favor of the state arising under Minnesota Statutes 1971, Section 256.26, Subdivisions 3 to 11, are hereby released, satisfied, and discharged.

Sec. 2. **REPEALER.** Minnesota Statutes 1971, Section 256.26, Subdivisions 3, 4, 5, 6, 7, 8, 9, 10, and 11, are repealed.

Sec. 3. This act shall be effective upon final enactment.

Approved April 11, 1973.

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### CHAPTER 79—H.F.No.224

*An act relating to witnesses; prohibiting disclosure by chiropractors of certain information obtained in a professional capacity; amending Minnesota Statutes 1971, Section 595.02.*

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

Section 1. Minnesota Statutes 1971, Section 595.02, is amended to read:

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