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**CHAPTER 13—S.F.No.993**

*An act relating to taxation; providing for tax on use of special fuels; amending Minnesota Statutes 1971, Section 296.12, Subdivision 9.*

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:**

Section 1. Minnesota Statutes 1971, Section 296.12, Subdivision 9, is amended to read:

Subd. 9. **TAXATION; SPECIAL FUELS; CAPACITY OF VEHICLES; TAX IMPOSED ON USE.** If it is determined by the commissioner from an examination of any records pertaining to the operation of any licensed motor vehicle ~~having a fuel tank in excess of 20 gallons capacity and~~ which uses special fuel, that the special fuel tax on the special fuel used in this state has not been paid to this state, or to any other state if purchased in such other state, there is hereby imposed an excise tax at the same rate per gallon as the gasoline tax, on all such special fuel. All assessments of tax made under this subdivision shall be paid by the user to the commissioner on demand.

For purposes of this subdivision, the words "special fuel" mean any fuel other than gasoline, used in a licensed motor vehicle in this state.

Sec. 2. This act is effective the day following its final enactment.

Approved January 30, 1974.

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**CHAPTER 14—S.F.No.1191**

*An act relating to taxation; eliminating the requirement of publishing the personal property tax list; repealing Minnesota Statutes 1971, Section 275.30.*

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:**

Section 1. **TAXATION; PUBLICATION OF PERSONAL PROPERTY LIST.** Minnesota Statutes 1971, Section 275.30, is repealed.

Sec. 2. This act is effective upon final enactment.

Approved January 30, 1974.

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