
CHAPTER 312—S.F.No.711

[Coded in Part]

An act relating to taxation; sales and use tax; definitions; excluding from term sale and purchase meals and drinks delivered or served to individuals who are 60 years of age or over, and their spouses or the handicapped by governmental or nonprofit organizations; amending Minnesota Statutes 1974, Section 297A.01, Subdivision 3, and by adding a subdivision.

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

Section 1. Minnesota Statutes 1974, Section 297A.01, Subdivision 3, is amended to read:

Subd. 3. TAXATION; SALES TAX; MEALS SERVED TO PERSONS OVER SIXTY. A "sale" and a "purchase" includes, but is not limited to, each of the following transactions:

(a) Any transfer of title or possession, or both, of tangible personal property, whether absolutely or conditionally, and the leasing of or the granting of a license to use or consume tangible personal property, for a consideration in money or by exchange or barter;

(b) The production, fabrication, printing or processing of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the production, fabrication, printing or processing;

(c) The furnishing, preparing or serving for a consideration of food, meals or drinks, not including hospitals, sanatoriums, nursing homes or senior citizens homes, meals or drinks purchased for and served exclusively to individuals who are 60 years of age or over and their spouses or to the handicapped and their spouses by governmental agencies, nonprofit organizations, agencies, or churches or pursuant to any program funded in whole or part through 42 USCA sections 3001 through 3045, wherever delivered, prepared or served, meals and lunches served at public and private schools, universities or colleges, or the occasional meal thereof by a charitable or church organization;

(d) The granting of the privilege of admission to places of amusement or athletic events and the privilege of use of amusement devices;

(e) The furnishing for a consideration of lodging and related services by a hotel, rooming house, tourist court, motel or trailer camp and of the granting of any similar license to use real property other than the renting or leasing thereof for a continuous period of 30 days or more;

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

(f) The furnishing for a consideration of electricity, gas, water, or steam for use or consumption within this state, or local exchange telephone service and intrastate toll service except such service provided by means of coin operated telephones. Sales by municipal corporations in a proprietary capacity are included in the provisions of this clause.

Sec. 2. Minnesota Statutes 1974, Section 297A.01, is amended by adding a subdivision to read:

Subd. 14. "Handicapped" means a permanent and total disability as defined in Minnesota Statutes 1974, Section 273.13, Subdivision 7.

Sec. 3. This act is effective the day following final enactment.

Approved June 4, 1975.

CHAPTER 313—S.F.No.741

[Coded in Part]

An act relating to the department of public service; confidentiality of accident reports submitted by common carriers; railroad crossings; subjecting accommodation transportation to regulation; fees; permitting the department to grant extension of authority ex parte; identification cards; enforcement powers; offenses; registration; warehouses; warehousemen; weights and measures; providing penalties; amending Minnesota Statutes 1974, Sections 218.031, Subdivision 2; 219.39; 219.40; 221.011, Subdivisions 16 and 22; 221.061; 221.071; 221.121; 221.131; 221.141; 221.151, Subdivision 1, and by adding a subdivision; 221.221; 221.291; 221.293; 221.296, Subdivisions 4, 5 and 8; 221.64; 231.01, Subdivision 5; 231.02; 231.16; and 239.38; repealing Minnesota Statutes 1974, Sections 239.39; 239.40; 239.41; 239.42; and 239.43.

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

Section 1. Minnesota Statutes 1974, Section 218.031, Subdivision 2, is amended to read:

Subd. 2. **DEPARTMENT OF PUBLIC SERVICE; REGULATION.** Every common carrier shall furnish to the department:

(1) All schedules of rates, fares and charges, every part and classification thereof, together with minimum weights and rules with respect thereto, and any and all amendments, modifications or changes therein.

(2) All information duly required in blanks and forms furnished by the department.

(3) A copy of all annual reports and valuation data furnished to
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