

Subdivisions 6 and 7.

Sec. 5. In 1976, the commissioner shall recompute the credit for any person who has filed a claim and is affected by this act. He shall pay to these people the amount of the credit in excess of any credit which has been paid, without requiring an amended return to be filed. Notwithstanding the provisions of section 290A.07, payments pursuant to this section may be made more than 60 days after the date the claim was filed without interest.

Sec. 6. Section 1 of this act is effective for taxes assessed in 1976 and thereafter and payable in 1977 and thereafter. Sections 2 to 5 of this act are effective for taxable years beginning after December 31, 1974.

Approved April 13, 1976.

CHAPTER 246—H.F.No.753

[Coded]

An act relating to game and fish; prohibiting taking of birds by certain methods; amending Minnesota Statutes 1974, Section 100.29, by adding a subdivision.

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

Section 1. Minnesota Statutes 1974, Section 100.29, is amended by adding a subdivision to read:

Subd. 32. GAME AND FISH; BIRDS; STEEL JAW LEG-HOLD TRAP. It shall be unlawful to take or attempt to take any bird by setting or operating a steel jaw leg-hold trap mounted on a pole, post, tree stump, or any other elevated perch more than three feet above the ground.

Approved April 13, 1976.

CHAPTER 247—H.F.No.771

[Not Coded]

An act relating to the cities of Albert Lea and Buhl; placing the chief of police of Albert Lea under the public employees police and fire fund; providing membership of police officers of the city of Buhl in the public employees retirement association police and fire fund.

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

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

Section 1. ALBERT LEA AND BUHL, CITIES OF; POLICE AND FIRE FUND; MEMBERSHIP. Notwithstanding Minnesota Statutes, Section 353.64, Subdivision 1 or any other law to the contrary, the person employed by the city of Albert Lea on the effective date of this act as chief of police shall be a member of the public employees police and fire fund established by Minnesota Statutes, Sections 353.63 to 353.68, and not of the local policemen's relief association established pursuant to Minnesota Statutes, Sections 423.801 to 423.815. Any refunds of employee contributions to the public employees police and fire fund shall be repaid to the fund pursuant to Minnesota Statutes, Section 353.35, except that the former member shall not be required to acquire at least 18 months of allowable service credit subsequent to taking his last refund. Any refunds of employer contributions to the public police and fire fund shall be repaid to the fund and shall also include interest at six percent per annum compounded annually. In addition, an amount equal to employer and employee contributions pursuant to Minnesota Statutes, Section 353.65 which would have been required by the public employees police and fire fund during the period of membership in the local association shall be transferred to the public employees police and fire fund, which shall credit the chief of police with service as a member for this period.

Sec. 2. Notwithstanding the provisions of any general or special law or city ordinance, all police officers employed by the city of Buhl on and after February 17, 1976 shall be members of the public employees retirement association police and fire fund, and shall not be eligible for membership in the Buhl Police Relief Association.

Sec. 3. Section 1 of this act is effective upon approval by the city council of the city of Albert Lea and upon compliance with Minnesota Statutes, Section 645.021; and section 2 is effective upon approval by the Buhl city council and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 13, 1976.

CHAPTER 248—H.F.No.814

An act relating to taxation; authorizing an increase in fees charged for preparation of delinquent tax, current tax and federal tax lien certificates; amending Minnesota Statutes 1974, Sections 272.46; 272.47; and 272.483.

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

Section 1. Minnesota Statutes 1974, Section 272.46, is amended to read:

272.46 TAXATION; AUDITOR TO FURNISH STATEMENT OF

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