
CHAPTER 319—S.F.No.320

An act relating to taxation; increasing the percentage of unrefunded gasoline excise taxes attributable to snowmobile operation; appropriating money; amending Minnesota Statutes 1974, Section 296.16, Subdivision 1; repealing Minnesota Statutes 1974, Section 296.421, Subdivisions 6 and 7.

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

Section 1. Minnesota Statutes 1974, Section 296.16, Subdivision 1, is amended to read:

296.16 TAXATION; GAS TAX; USE IN SNOWMOBILES; RE-FUNDS. Subdivision 1. **INTENT.** All gasoline received in this state and all gasoline produced in or brought into this state except aviation gasoline and marine gasoline shall be determined to be intended for use in motor vehicles in this state. ~~It is hereby found and determined that~~ Approximately three-fourths of one percent of all gasoline received in this state and three-fourths of one percent of all gasoline produced or brought into this state, except gasoline used for aviation purposes, is being used as fuel for the operation of motor boats on the waters of this state and ~~that~~ of the total revenue derived from the imposition of the gasoline fuel tax for uses other than in motor boats, three-fourths of one percent of such revenues is the amount of tax on fuel used in motor boats operated on the waters of this state. ~~It is further found and determined that~~ Approximately ~~three-eighths~~ three-fourths of one percent of all gasoline received in and produced or brought into this state, except gasoline used for aviation purposes, is being used as fuel for the operation of snowmobiles in this state, and ~~that~~ of the total revenue derived from the imposition of the gasoline fuel tax for uses other than in snowmobiles, ~~three-eighths~~ three-fourths of one percent of such revenues is the amount of tax on fuel used in snowmobiles operated in this state.

Sec. 2. APPROPRIATION. There is appropriated from the general fund to the commissioner of natural resources for the biennium ending June 30, 1977, the sum of \$1,300,000 for the following purposes:

(a) 30 percent shall be paid in grants in aid to local units of government for purposes of enforcement of laws relating to recreational trail usage and for the construction of recreational trails.

(b) 40 percent shall be allocated by the commissioner for the provision and maintenance of snowmobile trails and trails to be used exclusively for non-motorized recreation.

(c) 30 percent shall be allocated by the commissioner for the provision of access to snowmobile trails and the provision of snowmobile

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

areas in those parts of the state where trails prove unfeasible to provide.

No more than ten percent of this appropriation shall be used for central staff administration.

This appropriation is intended to approximate the amount of tax paid on gasoline used as fuel for the operation of snowmobiles in this state but paid into the highway user distribution fund for highway purposes. It is based on the assumption that approximately three-fourths of one percent of all gasoline received in and produced or brought into this state, except gasoline used for aviation purposes, is being used as fuel for the operation of snowmobiles in this state.

This appropriation is in addition to and not in replacement for all other appropriations for recreational trails, including appropriations to match snowmobile license fee receipts.

The commissioner of natural resources shall exercise care and discretion in establishing snowmobile trails to the end that the trails will be distributed equitably throughout the state for the recreational use of the people and the preservation of natural wild areas.

Sec. 3. Minnesota Statutes 1974, Section 296.421, Subdivisions 6 and 7, are repealed.

Sec. 4. This act is effective the day following final enactment:

Approved April 19, 1976.

CHAPTER 320—S.F.No.633

[Coded in Part]

An act relating to taxation; increasing inheritance tax exemptions; providing that the same inheritance rates and exemptions apply to widow and widower; increasing the maintenance deduction; providing for the payment of the inheritance tax in installments over five years; providing an undue hardship deferral; amending Minnesota Statutes 1974, Sections 291.03; 291.05; 291.10; 291.11, Subdivision 1; 291.14, Subdivision 2; 291.20, Subdivisions 1 and 4; and Chapter 291, by adding a section; and Minnesota Statutes, 1975 Supplement, Sections 291.131, Subdivision 6; 291.132; and 291.14, Subdivision 4.

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

Section 1. Minnesota Statutes 1974, Section 291.03, is amended to read:

291.03 INHERITANCE TAX; EXEMPTIONS; RATES. When the
Changes or additions indicated by underline deletions by ~~strikeout~~