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 CHAPTER 15—S.F.No.267

*An act relating to taxation; defining "common carrier" for certain purposes in connection with the sales and use tax; amending Minnesota Statutes 1976, Section 297A.211, Subdivision 1.*

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

Section 1. Minnesota Statutes 1976, Section 297A.211, Subdivision 1, is amended to read:

297A.211 **TAXATION; SALES TAX; COMMON CARRIERS.** Subdivision 1. Every person, as defined in this chapter, who is engaged in the transportation of property as a common carrier in interstate commerce interstate for-hire transportation of tangible personal property by motor vehicle may at their option, under rules and regulations prescribed by the commissioner, register as retailers and pay the taxes imposed by this chapter in accordance with this section. Persons referred to herein are: (1) persons possessing a certificate or permit authorizing for-hire transportation of property from the interstate commerce commission or the Minnesota public service commission; or (2) persons transporting commodities defined as "exempt" in for-hire transportation in interstate commerce; or (3) persons who, pursuant to contracts with persons described in clauses (1) or (2) above, transport tangible personal property in interstate commerce. Persons qualifying under clauses (2) and (3) must maintain on a current basis the same type of mileage records that are required by persons specified in clause (1) by the interstate commerce commission.

Sec. 2. **EFFECTIVE DATE.** This act is effective the day following final enactment.

Approved April 6, 1977.

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 CHAPTER 16—S.F.No.377

*An act relating to credit union mergers; clarifying membership for merged credit unions; amending Minnesota Statutes 1976, Section 52.203.*

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

Section 1. Minnesota Statutes 1976, Section 52.203, is amended to read:

52.203 **CREDIT UNIONS; MERGERS.** Any credit union chartered by this state may merge with and be absorbed by any other state or federal credit union, and any credit union chartered by this or any other state or any federal credit union may be merged into a successor credit union chartered by this state, upon approval of all regulatory agencies concerned, and upon compliance with this section as regards the

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