

Sec. 3. Minnesota Statutes 1976, Section 357.09, Subdivision 4, is amended to read:

Subd. 4. The fees allowed for the service of an execution, for advertising thereon, and for filing certificate with the county recorder shall be collected by virtue thereof and in the same manner as the sum therein directed to be levied; but when there are several executions in the sheriff's hands against the same defendant at the time of advertising, there shall be only one advertising fee charged, and the sheriff shall elect on which execution he will receive the fee.

Sec. 4. **REPEALER.** Minnesota Statutes 1976, Sections 357.09, Subdivision 5; and 357.10; are repealed.

Sec. 5. [357.09] [Subd. 6.] Section 357.09 shall not relate to or affect the fees of the sheriff of Ramsey county.

Sec. 6. [357.09] [Subd. 7.] **SPECIAL LAWS SUPERCEDED.** All special laws relating to sheriffs' fees and mileage allowance which are inconsistent with the provisions of this act are superceded to the extent of the inconsistency.

Approved May 27, 1977.

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## CHAPTER 339—H.F.No.769

[Coded]

*An act relating to taxation; providing an exemption from the gasoline and special fuels tax for certain municipal transit systems; amending Minnesota Statutes 1976, Sections 296.02 and 296.025, by adding subdivisions.*

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

Section 1. Minnesota Statutes 1976, Section 296.02, is amended by adding a subdivision to read:

Subd. 1a. TAXATION; GAS TAX; TRANSIT SYSTEMS; EXCEPTION. The provisions of subdivision 1 do not apply to gasoline purchased by a transit system owned by one or more statutory or home rule charter cities or towns.

Sec. 2. Minnesota Statutes 1976, Section 296.025, is amended by adding a subdivision to read:

Subd. 1a. EXCEPTION. The provisions of subdivision 1 do not apply to special fuel purchased by a transit system owned by one or more statutory or home rule charter cities or towns.

Sec. 3. **EFFECTIVE DATE.** This act is effective for gasoline and special fuel purchased by a transit system after July 31, 1977.

Approved May 27, 1977.

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