

The amount of an award shall not exceed by more than five percent the commissioner's estimated price for the goods or services, if they were to be purchased on the open market and not under this set-aside program. Surety bonds guaranteed by the federal small business administration and second party bonds shall be acceptable security for a construction award under this section.

Approved May 4, 1977.

CHAPTER 45—H.F.No.705

[Coded in Part]

An act relating to taxation; providing for revocation of motor carrier licenses for failure to file road tax reports; providing credit for tax paid on gasoline or fuel used in other states; amending Minnesota Statutes 1976, Section 296.17, Subdivisions 3, 11, and 12; and Chapter 296, by adding a section; repealing Minnesota Statutes 1976, Section 296.18, Subdivision 1a.

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

Section 1. Minnesota Statutes 1976, Chapter 296, is amended by adding a section to read:

[296.115] TAXATION; GASOLINE; TAXATION AND TAX REPORTS; REVOCATION OF MOTOR CARRIER LICENSES. Notwithstanding the provisions of section 296.11, if a motor carrier fails to file three consecutive road tax reports, the commissioner, by certified mail sent to the address on the latest report, shall notify the motor carrier of the commissioner's intention to revoke the license and of the motor carrier's right to request a hearing pursuant to section 296.11. If no request for a hearing is received within 30 days of the notice, the license may be revoked by the commissioner.

Sec. 2. Minnesota Statutes 1976, Section 296.17, Subdivision 3, is amended to read:

Subd. 3. REFUNDS ON GASOLINE AND SPECIAL FUEL USED IN OTHER STATES. Every person regularly or habitually operating motor vehicles upon the public highways of any other state or states and using in said motor vehicles gasoline or special fuel purchased or obtained in this state; shall be allowed a credit or refund equal to the tax on said gasoline or special fuel actually paid to the state or states in which it is used, not to exceed, however, the tax imposed on said gasoline or special fuel by this state paid to this state on the gasoline or special fuel actually used in the other state or states. No credit or refund shall be allowed under this subdivision for taxes paid to any state which imposes a tax upon gasoline or special fuel purchased or obtained in this state and used on the highways of such other state, and which does not allow a similar credit or refund for the tax paid to this state on gasoline or special fuel purchased or acquired in such other state and used on the highways of this state. Every person claiming a credit or refund under this subdivision shall file, within 30 days after the tax to such other state, or states, is paid, a report in such form as may be prescribed by the commissioner, together with such proof of the payment of the tax, and of the fact that it was paid on gasoline or

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special fuel purchased or obtained within this state as the commissioner may require.

Sec. 3. Minnesota Statutes 1976, Section 296.17, Subdivision 11, is amended to read:

Subd. 11. **REPORTS.** Every motor carrier subject to the road tax shall, on or before the last day of each month April, July, October and January, file with the commissioner such reports of his operations during the previous month three months as the commissioner may require and such other reports from time to time as the commissioner may deem necessary. The commissioner by regulation may exempt from the reporting requirements of this section those motor carriers all or substantially all of whose mileage is within this state, or states with which Minnesota has reciprocity and require in such instances an annual affidavit attesting to the intrastate or substantially intrastate character of their operations, provided that the enforcement of subdivisions 7 to 22 is not adversely affected thereby and that the commissioner is satisfied that an equitable amount of motor fuel is purchased within this state by such carriers.

Sec. 4. Minnesota Statutes 1976, Section 296.17, Subdivision 12, is amended to read:

Subd. 12. **CREDITS AND REFUNDS.** On all motor fuel purchased by a motor carrier within this state for consumption in his operations either within or without this state and upon which he has paid the motor fuel tax, such carrier if subject to the road tax in another state shall be entitled to a credit at the rate per gallon of the motor fuel tax for the class of paid to this state for such motor fuel consumed without the state; ~~not exceeding the Minnesota tax rate.~~ When the amount of the credit herein provided to which any motor carrier is entitled for any month exceeds the amount of the tax for which such carrier is liable for the same month, such excess may be refunded. Evidence of the payment of the motor fuel tax in such form as may be required by, or is satisfactory to, the commissioner, shall be furnished by such motor carrier claiming the refund. No refund shall be allowed unless the motor carrier has paid to another state a motor fuel tax on the excess fuel purchased in this state.

No refund shall be made unless the claim and evidence of payment to the other state shall be filed with the commissioner within 30 days of the date of the payment to the other state.

Sec. 5. **REPEALER.** Minnesota Statutes 1976, Section 296.18, Subdivision 1a, is repealed.

Sec. 6. **EFFECTIVE DATE.** This act is effective July 1, 1977.

Approved May 4, 1977.

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