

status described in clause (d) shall be entitled to receive a benefit in an amount equal to the benefit provided by section 352.12, subdivision 2, notwithstanding the fact that the former active employee may not have attained one of the ages or have been credited with one of the lengths of service specified in that subdivision.

Any person entitled to receive an increase pursuant to section 10 of this act shall be entitled to receive the increase retroactively to January 1, 1978. The first payment of retirement allowances or annuities, disability benefits, survivorship annuities or survivorship benefits shall include the retroactive amounts.

Approved March 23, 1978.

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**CHAPTER 539-S.F.No.2078**

*An act relating to taxation; sales tax; changing definition of common carriers as retailers; amending Minnesota Statutes, 1977 Supplement, Section 297A.211, Subdivision 1.*

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

Section 1. Minnesota Statutes, 1977 Supplement, Section 297A.211, Subdivision 1, is amended to read:

**297A.211 COMMON CARRIERS AS RETAILERS.** Subdivision 1. Every person, as defined in this chapter, who is engaged in interstate for-hire transportation of tangible personal property or passengers 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 or passengers 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 on the date following final enactment.

Approved March 23, 1978.

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**CHAPTER 540-S.F.No.2183**

*An act relating to the administration of justice; providing for compensation of assistant*

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