

(b) Name, address, and age of spouse and children if any, if they are to be insured;

(c) Evidence of rejection, ~~or~~ a requirement of restrictive riders, a rate up, or a pre-existing conditions limitation on a qualified plan, the effect of which is to substantially reduce coverage from that received by a person considered a standard risk, by at least two association members within six months of the date of the certificate, or other eligibility requirements adopted by rule by the commissioner which are not inconsistent with this chapter and which evidence that a person is unable to obtain coverage substantially similar to that which may be obtained by a person who is considered a standard risk; and

(d) A designation of the coverage desired.

An eligible person may not purchase more than one policy from the state plan. Upon ceasing to be a resident of Minnesota a person is no longer eligible to purchase or renew coverage under the state plan.

Sec. 11. **REPEALER.** Minnesota Statutes 1978, Section 62E.10, Subdivision 5, is repealed.

Sec. 12. **EFFECTIVE DATE.** This act is effective the day following its final enactment. The provisions of section 62E.11, subdivision 8, shall expire on July 1, 1981.

Approved May 30, 1979.

CHAPTER 273—S.F.No.1218

An act relating to Polk and Norman Counties; permitting the imposition of a tax on removing gravel; providing for its administration; providing a penalty.

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

Section 1. Every person engaged in the business of removing gravel from gravel pits or deposits of gravel in Polk or Norman County shall pay to the county an occupation tax in an amount the board of county commissioners determines necessary for the purposes set forth in section 5, but not more than ten cents on each cubic yard of gravel removed.

Sec. 2. Every person engaged in the removal of gravel shall at the times herein provided, file with the county auditor, under oath, a correct report in the form and containing the information he requires, covering each year. A report shall be filed on December 1, 1979, covering the period between the effective date of the act and December 1, 1979 and thereafter on December 1 of each year, covering the preceding year's operation. The operator shall compute the amount of the tax due on the basis of the information contained in the report. The tax computed in the report shall be due and payable to the county treasurer prior to the last business day of December.

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Sec. 3. If a person subject to this act fails to make the report required by section 2 or files an erroneous report, the county auditor shall determine the amount of the tax due for the period in question and notify the person by registered mail of the amount of the tax determined. The person may within 30 days from the date of mailing of the notice file a written statement of the objections to the amount of the taxes determined in the office of the county auditor. Thereafter the statement of objections shall be deemed to be a petition under Minnesota Statutes, Chapter 278, and Sections 278.02 to 278.13 shall apply to it.

Sec. 4. It is unlawful for any person to remove any gravel from any gravel pit or deposit of gravel in Polk or Norman County unless all taxes due under this act have been paid or objections thereto have been filed as provided in section 3. An act which is unlawful under this section is a misdemeanor.

Sec. 5. All money collected as taxes under this act shall be deposited in the county treasury and credited as follows:

Ninety percent to the county road and bridge fund and ten percent to a reserve fund in the county treasury for the restoration of abandoned gravel pits or deposits of gravel.

All money deposited and credited as provided in this section shall be expended only to maintain, construct, or reconstruct roads traveled by trucks hauling gravel or to restore abandoned gravel pits or deposits of gravel. The board of county commissioners shall determine how the money is expended.

Sec. 6. "Gravel" for purposes of this act is the natural product resulting from the reduction of rock by action of the elements, that is so graded that, of the portion passing a one inch sieve, not more than 20 percent, by weight, will pass the No. 200 sieve (American Society of Testing Materials).

Sec. 7. "Person" for purposes of this act includes individuals, partnerships, companies, corporations, and all associations, however organized.

Sec. 8. This act shall not apply to the state of Minnesota or its contractors when the gravel removed is used in the construction or maintenance of trunk highways.

Sec. 9. This act shall be effective with respect to Polk County upon approval by a majority of the members of the board of county commissioners of Polk County and compliance with Minnesota Statutes, Section 645.021. This act shall be effective with respect to Norman County upon approval by a majority of the members of the board of county commissioners of Norman County and compliance with Minnesota Statutes, Section 645.021.

Approved May 30, 1979.

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