

(a) The plaintiff, who may be the commissioner in an action or proceeding instituted by him, sends notice of the service and a copy of the process by certified mail to the defendant or respondent at his address as shown by the records at the office of the commissioner in the case of service made on the commissioner as attorney pursuant to appointment in compliance with subdivision 1, and at his last known address in the case of service on the commissioner as attorney pursuant to appointment by virtue of subdivision 2; and

(b) The plaintiff's affidavit of compliance with this subdivision is filed in the action or proceeding on or before the return day of the process, if any, or within such further time as the court or hearing examiner allows.

Sec. 2. This act is effective the day following its final enactment.

Approved March 31, 1980

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#### CHAPTER 421—S.F.No. 1847

*An act relating to Blue Earth County; authorizing the county to contract for the completion of the improvement of county ditch No. 27; setting limits on the expenditure of money for the improvement; providing for financing; amending Laws 1975, Chapter 249, Section 1, Subdivision 1, as amended; and Section 2, as amended.*

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

Section 1. Laws 1975, Chapter 249, Section 1, Subdivision 1, as amended by Laws 1976, Chapter 157, Section 1, and Laws 1979, Chapter 75, Section 1, is amended to read:

Section 1. **BLUE EARTH COUNTY; DITCH NO. 27; IMPROVEMENT.** Subdivision 1. Notwithstanding the provisions of Minnesota Statutes, Chapter 106, or any other law to the contrary, the county board of Blue Earth county may by contract expend a sum not to exceed ~~\$250,000~~ \$300,000 for the completion of the improvement of that certain county ditch heretofore designated county ditch No. 27, and to issue the general obligation drainage bonds of the county pursuant to Minnesota Statutes, Chapter 106 in order to provide the sums expended by authority of this section and all other costs incident thereto.

Sec. 2. Laws 1975, Chapter 249, Section 2, as amended by Laws 1976, Chapter 157, Section 2, and Laws 1979, Chapter 75, Section 2, is amended to read:

Sec. 2. Laws 1975, Chapter 249, is effective June 3, 1975, and shall expire on January 1, ~~1983~~ 1985 or whenever the construction of the improvement of county ditch No. 27 of Blue Earth county has been completed and the contracts let therefor accepted in accordance with Minnesota Statutes, Chapter 106.

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

Sec. 3. This act is effective upon compliance with Minnesota Statutes, Section 645.021, Subdivision 3.

Approved March 31, 1980

CHAPTER 422—S.F.No. 1957

*An act relating to transportation: exempting certain substituted aircraft from payment of the aircraft registration tax; limiting refunds under certain circumstances; clarifying the penalty assessed for late payment of registration tax; amending Minnesota Statutes 1978, Sections 360.55, by adding a subdivision; and 360.61.*

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

Section 1. Minnesota Statutes 1978, Section 360.55, is amended by adding a subdivision to read:

Subd. 5. SUBSTITUTE AIRCRAFT. If an aircraft registered with the state of Minnesota is temporarily removed from service for a period not to exceed 30 days for maintenance and repair, and a like or similar aircraft is substituted for it, the substituted aircraft is exempt from the Minnesota aircraft registration tax during the period of substitution. The exemption is only permitted if the principal aircraft is removed from the state for maintenance and repair. The exemption is not permitted if the principal aircraft is removed from service in the state for scheduling or other purposes.

The owner of the principal aircraft shall notify the commissioner of transportation of the identity of the principal aircraft being removed from the state, the date of removal, and the date that the principal aircraft being removed is returned to service in the state of Minnesota. Similar information shall be reported to the commissioner regarding the substituted aircraft. The information shall be delivered to the commissioner within five days after removal of the principal aircraft and within five days after the substitution of the substitute aircraft, as the case may be. No refunds of aircraft registration taxes shall be made for principal aircraft removed from the state in accordance with this subdivision.

Sec. 2. Minnesota Statutes 1978, Section 360.61, is amended to read:

**360.61 DUE DATE OF TAX; PENALTY.** Subdivision 1. **FIRST REGISTRATION.** The tax required under sections 360.54 to 360.67 to be paid upon an aircraft is due as soon as ~~such~~ the aircraft first uses the air space overlying the state of Minnesota or the airports thereof within the state, in accordance with section 360.54, and ~~shall become delinquent a penalty shall be assessed upon the~~ expiration of 20 days thereafter after the aircraft first uses the air space or the airports, unless paid.

Subd. 2. **RENEWAL REGISTRATION.** The tax for that period January 1, 1966, to and including June 30, 1967, and for each fiscal year ~~thereafter,~~ shall be

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