

CHAPTER 11 — S.F.No. 113

An act relating to taxation; prohibiting imposition of penalties for underpayments of estimated tax under certain circumstances.

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

Section 1. PROHIBITION ON PENALTIES FOR UNDERPAYMENT OF ESTIMATED TAX.

Notwithstanding the provisions of any other law to the contrary, no penalty shall be imposed pursuant to Minnesota Statutes, section 290.93, with respect to an underpayment of estimated tax due for a taxable year beginning after December 31, 1981 and before January 1, 1983 from an individual who had a disability as defined in Minnesota Statutes, section 290A.03, subdivision 10, or had attained the age of 65 prior to June 1, 1983 on the amount of the underpayment which is not greater than the amount of the property tax refund payable to the individual pursuant to Minnesota Statutes, chapter 290A, or the amount that would have been payable to the individual except for the enactment of Laws 1982, chapter 523, article VIII, for taxes levied in 1982, payable in 1983 or rent paid in 1982.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective the day following final enactment.

Approved March 23, 1983

CHAPTER 12 — S.F.No. 121

An act relating to crimes; prohibiting criminal operation of a vehicle; amending Minnesota Statutes 1982, section 609.21.

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

Section 1. Minnesota Statutes 1982, section 609.21, is amended to read:

609.21 CRIMINAL NEGLIGENCE RESULTING IN DEATH VEHICULAR OPERATION.

Subdivision 1. RESULTING IN DEATH. Whoever operates, as a result of operating a vehicle as defined in section 169.01, subdivision 2, or an aircraft or watercraft, in a grossly negligent manner and thereby, or in a negligent manner while under the influence of alcohol or a controlled substance as defined in section 169.121, subdivision 1, causes the death of a human being not constituting

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murder or manslaughter is guilty of criminal negligence in the operation of a vehicle vehicular operation resulting in death and may be sentenced to imprisonment for not more than five years or to payment of a fine of not more than \$5,000, or both.

Subd. 2. RESULTING IN INJURY. Whoever, as a result of operating a vehicle defined in section 169.01, subdivision 2, or an aircraft or watercraft, in a grossly negligent manner, or in a negligent manner while under the influence of alcohol or a controlled substance as defined in section 169.121, subdivision 1, causes great bodily harm to another, as defined in section 609.02, subdivision 8, not constituting attempted murder or assault, is guilty of criminal vehicular operation resulting in injury and may be sentenced to imprisonment for not more than three years or the payment of a fine of not more than \$3,000 or both.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective July 1, 1983, and applies to all acts committed on or after that date.

Approved March 23, 1983

CHAPTER 13 — S.F.No. 195

An act relating to courts; increasing the fee and mileage allowance paid to witnesses; providing for fee allowances to be paid to witnesses in juvenile proceedings; providing for compensation to a parent or guardian of a minor witness; amending Minnesota Statutes 1982, sections 357.22; 357.24; and proposing new law coded in Minnesota Statutes, chapter 357.

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

Section 1. Minnesota Statutes 1982, section 357.22, is amended to read:
357.22 WITNESSES.

The fees to be paid to witnesses shall be as follows:

(1) For attending in any action or proceeding in any court of ~~record, in any justice court,~~ or before any officer, person, or board authorized to take the examination of witnesses, \$10 for each day;

(2) For travel in going to and returning from the place of attendance, to be estimated from his residence, if within the state, or from the boundary line of the state where he crossed ~~the same it,~~ if without the state, ~~12~~ 24 cents per mile.

No person is obliged to attend as a witness in any civil case unless one day's attendance and travel fees are paid or tendered him in advance.

Sec. 2. Minnesota Statutes 1982, section 357.24, is amended to read:

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