

calendar year that were not subject to withholding. This return shall be provided to the employee not later than January 31 of the succeeding calendar year. The commissioner of revenue shall prescribe the form of the return and the provisions of sections 290.41 and 290.42 shall apply to the extent not inconsistent with the provisions of this section.

Sec. 7. EFFECTIVE DATE.

Sections 1, 3, 4, and 5 are effective July 1, 1983. Section 2 is effective the day following final enactment.

Approved May 17, 1983

CHAPTER 149 — H.F.No. 171

An act relating to public cemeteries; providing for simplified reinvestment in the cemetery association of certain unused cemetery land; amending Minnesota Statutes 1982, section 306.241; proposing new law coded in Minnesota Statutes, chapter 306.

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

Section 1. Minnesota Statutes 1982, section 306.241, is amended to read:

306.241 DEPOSIT OF NET PROCEEDS FROM LOT RESALES.

All of the proceeds from the subsequent resale of any lots or parcels the title to which has been revested in the corporation pursuant to sections 306.21 to 306.24, or section 2, less the costs and expenses incurred in such proceedings approved by the district court, shall become a part of the permanent care and improvement fund of the corporation.

Sec. 2. [306.242] TITLE TO BURIAL LOTS REGAINED BY ASSOCIATION AFTER 60 YEARS.

Subdivision 1. SCOPE. As an alternative to the procedure in sections 306.21 to 306.241, a cemetery association incorporated in Minnesota may use the procedures in this section to reinvest itself with the title to a portion of a cemetery which was conveyed by deed to a person but which has not been used for the purposes of burial for more than 60 years.

Subd. 2. REQUIRED STATEMENT OF OWNER'S INTEREST. The governing board of a cemetery association may pass a resolution demanding that the owner of a portion of a cemetery which has been unused for more than 60 years express an interest in the cemetery plot. The board must then personally serve a copy of its resolution on the owner in the same manner as personal service of process in a civil action. The resolution must notify the owner that the owner

Changes or additions are indicated by underline, deletions by ~~strikeout~~.

must, within 60 days of service of the resolution on the owner, express an interest in retaining the cemetery plot and submit satisfactory evidence of an intention to use the plot for a future burial.

Subd. 3. PUBLISHED NOTICE; SUBSTITUTE SERVICE. If the owner cannot be personally served with the resolution of the board, as required in subdivision 2, because the owner cannot be found in this state or for another valid reason, the board must publish its resolution for three successive weeks in a legal newspaper published in the county and must mail a copy of the resolution within 14 days after the third publication to the owner's last known address.

Subd. 4. REINVESTMENT. If, for 30 days after the first day of May following the service or publication of the board's resolution, the owner or person with a legal interest in the cemetery plot fails to state a valid interest in the use of the cemetery plot for burial purposes, the owner's rights are terminated and that portion of the cemetery once again belongs to the cemetery association.

Sec. 3. EFFECTIVE DATE.

This act is effective the day following final enactment.

Approved May 17, 1983

CHAPTER 150 — H.F.No. 360

An act relating to education; transferring authority for appointing the commissioner of education from the state board of education to the governor; amending Minnesota Statutes 1982, section 121.16.

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

Section 1. Minnesota Statutes 1982, section 121.16, is amended to read:

121.16 COMMISSIONER OF EDUCATION.

Subdivision 1. The department shall be under the administrative control of the commissioner of education which office is established. The commissioner shall be the secretary of the state board. ~~He~~ The commissioner shall be appointed by the state board ~~with the approval of the governor~~ under the provisions of section 15.06. ~~For purposes of section 15.06, the board shall be the appointing authority.~~

The commissioner shall be a person who possesses educational attainment and breadth of experience in the administration of public education and of the finances pertaining thereto commensurate with the spirit and intent of this code. Notwithstanding any other law to the contrary, the commissioner may appoint

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