

Sec. 6. [85.44] CROSS COUNTRY SKI TRAIL GRANT-IN-AID PROGRAM.

The commissioner shall establish a grant-in-aid program for local units of government and special park districts for the acquisition, development, and maintenance of cross country ski trails. Grants shall be available for acquisition of trail easements but may not be used to acquire any lands in fee title. The department shall reimburse all public sponsors of grants-in-aid cross country ski trails based upon criteria established by the department. Prior to the use of any reimbursement criteria, a certain proportion of the revenues shall be allocated on the basis of user fee sales location.

Sec. 7. [85.45] PENALTY.

No person may ski on a public cross country ski trail, including a grant-in-aid cross country ski trail, without a valid annual cross country ski license or daily permit. Effective July 1, 1984, any person who violates the provision of this section is guilty of a petty misdemeanor. Any person who violates the provisions of this section before July 1, 1984, shall be issued a warning statement.

Sec. 8. APPROPRIATION.

There is appropriated to the department of natural resources from the general fund \$175,000 in fiscal year 1984 and \$175,000 in fiscal year 1985 to carry out the purposes of sections 2 to 7. The department shall publicize and promote the use of cross country skier licensing.

Sec. 9. EFFECTIVE DATE.

Sections 2 to 8 are effective the day following final enactment.

Approved June 14, 1983

CHAPTER 326 — H.F.No. 657

An act relating to public services; authorizing the commissioner to expend money for railroad acquisition by a regional railroad authority; changing the tax paid on aviation gasoline; modifying requirements for compliance with standards for zoning ordinances for municipal airports; modifying the regional railroad authority act to allow municipalities to form regional railroad authorities; allowing the expenditure of certain state funds for railroad improvement and acquisition; providing an aircraft base price for taxation purposes; authorizing Washington county library bonds; providing for a plan for the

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Anoka county-Blaine airport; amending Minnesota Statutes 1982, sections 161.125, subdivision 1; 222.50, subdivision 7; 296.02, subdivision 2; 360.063, subdivisions 3, 4, and 6; 360.065, subdivision 2; 360.066, subdivision 1; 360.067, subdivision 1; 360.531, subdivision 4; 398A.02; 398A.03; 398A.04, subdivisions 8 and 9; 398A.07, subdivision 2; and Laws 1980, chapter 610, section 1, as amended.

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

Section 1. Minnesota Statutes 1982, section 161.125, subdivision 1, is amended to read:

Subdivision 1. The commissioner of transportation shall, in accordance with the department's program, implement sound abatement measures within or along the perimeter of any interstate or trunk highway within incorporated areas located within the metropolitan area or any municipality whenever the noise level attributable to vehicular traffic at the abutting residential property line is in excess of the federal noise standards. The commissioner shall utilize federal matching funds available for constructing and maintaining sound abatement measures. No standard adopted by any state agency for limiting levels of noise in terms of sound pressure in the outdoor atmosphere shall apply to any interstate highway, or to any trunk highway segment constructed or reconstructed with federal interstate substitution funds, provided that all reasonable mitigating measures are used to abate noise.

Sec. 2. Minnesota Statutes 1982, section 222.50, subdivision 7, is amended to read:

Subd. 7. The commissioner may expend money from the rail service improvement account for the following purposes:

(a) To pay interest adjustments on loans guaranteed under the state rail user loan guarantee program;

(b) To pay a portion of the costs of capital improvement projects designed to improve rail service including construction or improvement of short segments of rail line such as side track, team track and connections between existing lines, and construction and improvement of loading, unloading, storage and transfer facilities of a rail user;

(c) To acquire, maintain, manage and dispose of railroad right-of-way pursuant to subdivision 8 and the state rail bank program;

(d) To provide for aerial photography survey of proposed and abandoned railroad tracks for the purpose of recording and reestablishing by analytical triangulation the existing alignment of the in-place track;

(e) To pay a portion of the costs of acquiring a rail line by a regional railroad authority established pursuant to chapter 398A.

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All money derived by the commissioner from the disposition of railroad right-of-way or of any other property acquired pursuant to sections 222.46 to 222.62 shall be deposited in the state rail bank service improvement account.

Sec. 3. Minnesota Statutes 1982, section 296.02, subdivision 2, is amended to read:

Subd. 2. **GASOLINE TAX IMPOSED FOR AVIATION USE.** Subject to the provisions of section 296.18, subdivision 4, there is hereby imposed an excise tax, at the same rate per gallon as the gasoline excise tax, of five cents per gallon on all aviation gasoline received, sold, stored, or withdrawn from storage in this state. This tax shall be payable at the times, in the manner, and by persons specified in sections 296.01 to 296.27.

Sec. 4. Minnesota Statutes 1982, section 360.063, subdivision 3, is amended to read:

Subd. 3. **JOINT AIRPORT ZONING BOARD.** (1) Where an airport is owned or controlled by a municipality and ~~any an~~ an airport hazard area appertaining to ~~such the~~ the airport is located within the territorial limits of another county or municipality, the municipality owning or controlling the airport may request ~~any a~~ a county or municipality in which an airport hazard area is located:

(a) To adopt and enforce airport zoning regulations for the area in question that conform to ~~minimum~~ standards prescribed by the commissioner pursuant to subdivision 4; or

(b) To join in creating a joint airport zoning board pursuant to clause (2). The owning or controlling municipality shall determine which of these actions it shall request, except as provided in clause (5) for the metropolitan airports commission. The request shall be made by certified mail to the governing body of each county and municipality in which an airport hazard area is located.

(2) Where an airport is owned or controlled by a municipality and ~~any an~~ an airport hazard area appertaining to ~~such the~~ the airport is located within the territorial limits of another county or municipality, the municipality owning or controlling the airport and the county or other municipality within which the airport hazard area is located may, by ordinance or resolution duly adopted, create a joint airport zoning board, which board shall have the same power to adopt, administer, and enforce airport zoning regulations applicable to the airport hazard area in question as that vested by subdivision 1 in the municipality within which ~~such the~~ the area is located. ~~Each such~~ A joint board shall have as members two representatives appointed by the municipality owning or controlling the airport and two from the county or municipality, or in case more than one county or municipality is involved two from each county or municipality, in which the airport hazard is located, and in addition a chairman elected by a majority of the members so appointed. All members shall serve at the pleasure of their respective appointing authority. Notwithstanding any other provision of

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law to the contrary, if the owning and controlling municipality is a city of the first class it shall appoint four members to the board, and the chairman of the board shall be elected from the membership of the board.

(3) If any a county or municipality, within 60 days of receiving a request from an owning or controlling municipality pursuant to clause (1), fails to adopt, or thereafter fails to enforce, ~~such the~~ zoning regulations or fails to join in creating a joint airport zoning board, the owning or controlling municipality, or a joint airport zoning board created without participation by the subdivisions which fail to join the board, may itself adopt, administer, and enforce airport zoning regulations for the airport hazard area in question. In the event of conflict between ~~such the~~ regulations and any airport zoning regulations adopted by the county or municipality within which the airport hazard area is located, ~~the regulations of the municipality owning or controlling the airport or the joint zoning board shall govern and prevail~~ section 360.064, subdivision 2, applies.

(4) "Owning or controlling municipality," as used in this subdivision, includes:

(a) A joint airport operating board created pursuant to section 360.042 that has been granted all the powers of a municipality in zoning matters under the agreement creating the board;

(b) A joint airport operating board created pursuant to section 360.042 that has not been granted zoning powers under the agreement creating the board, provided that ~~such a~~ the board shall not itself adopt zoning regulations nor shall any a joint airport zoning board created at its request adopt zoning regulations unless all municipalities that created the joint operating board join to create the joint zoning board; and

(c) The metropolitan airports commission established and operated pursuant to chapter 473.

(5) The metropolitan airports commission shall request creation of one joint airport zoning board for each airport operated under its authority.

Sec. 5. Minnesota Statutes 1982, section 360.063, subdivision 4, is amended to read:

Subd. 4. **AIRPORT APPROACH.** The commissioner may recommend an airport approach plan for each publicly owned airport in the state and for each privately owned airport of the publicly owned class and from time to time recommend revisions of ~~any such the~~ plan. ~~Each such A~~ plan shall indicate the circumstances in which structures or trees are or would be airport hazards, the airport hazard area, and what measures should be taken to eliminate airport hazards. ~~He~~ The commissioner shall prescribe ~~minimum~~ airport approach and turning standards for airports of various classes, and ~~all~~ airport zoning regulations adopted by any a municipality, county, or joint airport zoning board shall

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conform to ~~such minimum~~ the standards, except as provided in sections 360.065 and 360.066.

Sec. 6. Minnesota Statutes 1982, section 360.063, subdivision 6, is amended to read:

Subd. 6. **PROCEDURE WHEN ZONING BOARD FAILS TO ACT.** If any a municipality, county, or joint airport zoning board fails to adopt within a reasonable time airport zoning regulations in accordance with the provisions of sections 360.011 to 360.076, or adopts regulations or amendments which do not conform to the ~~minimum~~ standard prescribed by the commissioner, he the commissioner may, for the protection of the public safety, adopt or supplement and from time to time as may be necessary amend, supplement, or repeal ~~such the~~ regulations for ~~such the~~ municipality or county until airport zoning regulations provided for in sections 360.011 to 360.076, are adopted by ~~such the~~ municipality, county, or joint airport zoning board. He The commissioner shall have the same powers with reference to ~~such the~~ airport zoning regulations as are granted in sections 360.011 to 360.076, to municipalities, administrative boards, and boards of adjustment. Any An action of the commissioner taken under this subdivision shall be is subject to review by the courts as provided in section 360.072.

Sec. 7. Minnesota Statutes 1982, section 360.065, subdivision 2, is amended to read:

Subd. 2. **REGULATIONS SUBMITTED TO COMMISSIONER.** Prior to adopting any zoning regulations for any an airport hazard area under sections 360.011 to 360.076, the municipality, county, or joint airport zoning board which is to adopt the regulations shall submit its proposed regulations to the commissioner in order that he the commissioner may determine whether it conforms to the ~~minimum~~ standards prescribed by him. He The commissioner shall immediately examine ~~such the~~ proposed regulations and report to the municipality, county, or joint airport zoning board his approval, or his objections, if any. If any objections are made by him on the ground that ~~such the~~ regulations do not conform to the ~~minimum~~ standards prescribed by him for the class of airport involved, the municipality, county, or joint zoning board shall make ~~such~~ amendments as are necessary to meet ~~such the~~ objections unless it demonstrates that the social and economic costs of restricting land uses in accordance with the standards outweigh the benefits of a strict application of the standards. The governing body of the municipality or county or the joint airport zoning board shall not adopt the regulations or take other action until the proposed regulations are approved by the commissioner as conforming to such minimum standards. The commissioner may approve local zoning ordinances that are more stringent than the standards. A copy of ~~such the~~ regulations as adopted shall be filed with the county recorder in each county in which ~~such the~~ zoned area is located.

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Substantive rights existing prior to the passage of this subdivision and ~~heretofore~~ previously exercised shall are not be affected by the filing of ~~such~~ the regulations.

Sec. 8. Minnesota Statutes 1982, section 360.066, subdivision 1, is amended to read:

Subdivision 1. **REASONABLENESS.** ~~All~~ minimum Standards of the commissioner defining airport hazard areas and the categories of uses permitted ~~therein~~ and ~~all~~ airport zoning regulations adopted under sections 360.011 to 360.076, shall be reasonable, and none shall impose any a requirement or restriction which is not reasonably necessary to effectuate the purposes of sections 360.011 to 360.076. In determining what minimum standards and airport zoning regulations may be adopted, the commissioner and any a local airport zoning authority shall consider, among other things, the character of the flying operations expected to be conducted at the airport, the location of the airport, the nature of the terrain within the airport hazard area, the existing land uses and character of the neighborhood around the airport, ~~and~~ the uses to which the property to be zoned is ~~put~~ are planned and adaptable, and the social and economic costs of restricting land uses versus the benefits derived from a strict application of the standards of the commissioner.

Sec. 9. Minnesota Statutes 1982, section 360.067, subdivision 1, is amended to read:

Subdivision 1. **PERMITS.** (1) ~~Any~~ Airport zoning regulations adopted under sections 360.011 to 360.076, may require that a permit be obtained before any a new structure or use may be constructed or established and before any an existing use or structure may be substantially changed or substantially altered or repaired. In any event, all ~~such~~ regulations shall provide that before any a nonconforming structure or tree may be replaced, substantially altered or repaired, rebuilt, allowed to grow higher, or replanted, a permit must be secured from the administrative agency authorized to administer and enforce the regulations, authorizing ~~such~~ the replacement, change, or repair. No permit shall be granted that would allow the establishment or creation of an airport hazard or permit a nonconforming structure or tree or nonconforming use to be made or become higher or become a greater hazard to air navigation than it was when the applicable regulation was adopted or than it is when the application for a permit is made.

(2) Whenever the administrative agency determines that a nonconforming use or nonconforming structure or tree has been abandoned or more than 80 percent torn down, ~~destroyed,~~ deteriorated, or decayed: (a) no permit shall be granted that would allow ~~said~~ the structure or tree to exceed the applicable height limit or otherwise deviate from the zoning regulations; and (b), whether application is made for a permit under this subdivision or not, the ~~said~~ agency may by appropriate action compel the owner of the nonconforming structure or tree, at

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his own ~~the~~ owner's expense, to lower, remove, reconstruct, or equip ~~such~~ the object as may be necessary to conform to the regulations. If the owner of the nonconforming structure or tree ~~shall neglect neglects~~ or ~~refuse refuses~~ to comply with ~~such~~ the order for ten days after notice ~~thereof of~~ the order, the said agency may proceed to have the object so lowered, removed, reconstructed, or equipped and assess the cost and expense ~~thereof~~ upon the object of the land ~~whereon~~ where it is or was located. Unless ~~such~~ an assessment is paid within 90 days from the service of notice ~~thereof~~ on the agent or owner of ~~such~~ the object or land, the sum ~~shall~~ will bear interest at the rate of eight percent per annum until paid, and shall be collected in the same manner as are general taxes.

(3) Except as provided ~~herein~~ in this subdivision, all applications for permits shall be granted.

Sec. 10. Minnesota Statutes 1982, section 360.531, subdivision 4, is amended to read:

Subd. 4. **BASE PRICE FOR TAXATION.** For the purpose of fixing a base price for taxation from which depreciation in value at a fixed percent per annum can be counted, such price is defined as follows:

(1) The base price for taxation of an aircraft of ~~which a similar or corresponding model was being manufactured on August 1 preceding the fiscal year for which the tax is levied~~ shall be the manufacturer's list price of ~~such similar or corresponding model in effect on such August 1.~~

(2) The base price for taxation of an aircraft of ~~which no similar or corresponding model was manufactured until after such August 1 shall be the manufacturer's list price at the factory when the aircraft taxed was first manufacturer.~~

(3) The commissioner shall have authority to fix the base value for taxation purposes of any aircraft of which no such similar or corresponding model has been manufactured ~~since a time prior to such August 1~~, and of any rebuilt or foreign aircraft, any aircraft on which a record of the list price is not available ~~in his office~~, or any military aircraft converted for civilian use, using as a basis for such valuation the list price ~~on such August 1~~ of aircraft with comparable performance characteristics, and taking into consideration the age and condition of the aircraft.

Sec. 11. Minnesota Statutes 1982, section 398A.02, is amended to read:

398A.02 PURPOSE.

The purpose of the regional railroad authorities act is to provide a means whereby counties one or more municipalities, with state and federal aids as may be available, may provide for the preservation and improvement of local rail service for agriculture, industry, or passenger traffic when determined to be

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practicable and necessary for the public welfare, particularly in the case of abandonment of local rail lines.

Sec. 12. Minnesota Statutes 1982, section 398A.03, is amended to read:
398A.03 ORGANIZATION OF AUTHORITY.

Subdivision 1. **ORGANIZATION RESOLUTION.** A regional railroad authority may be organized by resolution or joint resolution adopted by the governing body or bodies of one or more counties, ~~providing and stating.~~ The governing body or bodies of a municipality or municipalities within a county or counties may request by resolution that the county or counties organize a railroad authority. If the county or counties do not organize an authority within 90 days of receipt of the request, the municipality or municipalities may organize an authority by resolution or joint resolution. A resolution organizing an authority must state:

(a) That the authority is organized under the regional railroad authorities act as a political subdivision and local government unit of Minnesota, to exercise thereunder part of the sovereign power of the state;

(b) The name of the authority, including the words "regional railroad authority";

(c) The ~~county or counties~~ municipality or municipalities adopting the organization resolution;

(d) The number of commissioners of the authority, not less than five; the number to be appointed by the governing body of each ~~county~~ municipality; and the names and addresses of the first board of commissioners;

(e) The ~~municipality~~ city and county in which the registered office of the authority is to be situated;

(f) That neither the state of Minnesota, the ~~county or counties~~ municipality or municipalities, nor any other political subdivision is liable for obligations of the authority; and

(g) Any other provision for regulating the business of the authority determined by the governing body or bodies adopting the resolution.

Subd. 2. **HEARING.** Before final adoption of an organization resolution, the governing body of each ~~county~~ municipality named in it shall provide for a public hearing upon notice published in ~~the official county~~ a newspaper of general circulation in the municipality and. The notice of a hearing by the governing body of a county must be mailed to the governing body of each municipality city or town in the county, except cities and towns participating in the organization, at least 30 days before the hearing. The hearing may be adjourned from time to time, to a time and place publicly announced at the hearing, or to a time and place fixed by notice published in ~~the official county~~ a

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newspaper of general circulation in the municipality at least ten days before the adjourned session. Joint hearing sessions may be held by the governing bodies of all ~~counties~~ municipalities named, at any convenient public place within any of the ~~counties~~ municipalities. The resolution may be amended by the governing body or bodies at or after any hearing session at which the amended resolution is proposed and made available to interested citizens. It shall not become effective until adopted in identical form by the governing bodies of all ~~counties~~ municipalities named in the resolution.

Subd. 3. **CERTIFICATE OF INCORPORATION.** A copy of the organization resolution, certified by the recording officer of each ~~county~~ municipality adopting it, shall be filed with the secretary of state, who shall issue a certificate of incorporation if the resolution conforms to the requirements of this section, stating in the certificate the name of the authority and the date of its incorporation, which shall be the date of acceptance for filing. The certificate of incorporation shall be conclusive evidence of the valid organization and existence of the authority.

Subd. 4. **AMENDMENT.** The organization resolution may be amended by resolution or joint resolution of the governing bodies of all ~~counties~~ municipalities named in the resolution prior to amendment and the governing body of any additional ~~county~~ municipality named in the amendment. Each amendment shall be adopted at or after hearing upon notice as required for the organization resolution. No amendment releasing a ~~county~~ municipality from its obligations as a party named in the resolution shall be effective unless all covenants, agreements, mortgage liens, and other security given for bonds of the authority have been discharged and satisfied by payment or otherwise in accordance with their terms. All other amendments shall take effect upon filing with the secretary of state and issuance of an amended certificate of incorporation in the same manner as provided for the organization resolution.

Subd. 5. **BOARD OF COMMISSIONERS.** All powers granted to an authority shall be exercised by its board of commissioners. Commissioners shall be appointed and vacancies in their office shall be filled by the governing body of each ~~county~~ municipality named in the organization resolution, in accordance with the provisions of that resolution. The term of each commissioner shall be one year, or the remainder of the one year term for which a vacancy is filled, and until a successor is appointed. Commissioners shall receive no compensation for services but shall be reimbursed for necessary expenses incurred in the performance of their duties.

Subd. 6. **MEETINGS AND ACTIONS.** The board of commissioners shall by resolution establish the time and place or places of its regular meetings and the method and notice required for calling special meetings, all of which shall be open to the public. A majority of the commissioners being present at a meeting, any action may be taken by resolution or motion adopted by recorded

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vote of a majority of those present, unless a larger majority is required by bylaws adopted by the board.

Subd. 7. **OFFICERS AND EMPLOYEES.** The board of commissioners shall appoint a chairman, vice chairman, secretary, and treasurer from its members, each to serve for a term of one year and until a successor is appointed. The offices of secretary and treasurer may be combined, and deputies or assistants may be appointed for either office or the combined office, from members of the board or otherwise. The powers and duties of each office shall be determined by the board, which shall require and pay for a surety bond for each officer handling funds. The board shall provide for the keeping of a full and accurate record of all proceedings and of resolutions, regulations, and orders issued or adopted; the state auditor shall, as time and resources permit, annually audit the books of said regional railroad authority. The board may appoint an executive director and other officers, fix their compensation, and delegate to them the powers and duties, as it may determine. It may also employ, or authorize the executive director to employ, all other employees, consultants, and agents needed to perform its duties and exercise its powers. Chapter 353 shall apply to all salaried employees.

Sec. 13. Minnesota Statutes 1982, section 398A.04, subdivision 8, is amended to read:

Subd. 8. **TAXATION.** Before deciding to exercise the power to tax, the authority shall give six weeks published notice in all ~~counties~~ municipalities in the region. If a number of voters in the region equal to five percent of those who voted for candidates for governor at the last gubernatorial election present a petition within nine weeks of the first published notice to the secretary of state requesting that the matter be submitted to popular vote, it shall be submitted at the next general election. The question prepared shall be:

“Shall the regional rail authority have the power to impose a property tax?

Yes

No

If a majority of those voting on the question approve or if no petition is presented within the prescribed time the authority may thereafter levy a tax at any annual rate not exceeding four mills on the assessed valuation of all taxable property situated within the ~~county or counties~~ municipality or municipalities named in its organization resolution. Its recording officer shall file in the office of the county auditor of each county in which territory under the jurisdiction of the authority is located a certified copy of the board of commissioners' resolution levying the tax, and each county auditor shall assess and extend upon the tax rolls of each municipality named in the organization resolution the portion of the tax that bears the same ratio to the whole amount that the assessed valuation of taxable property in that ~~county~~ municipality bears to the assessed value of taxable property in all ~~counties~~ municipalities named in the organization resolution.

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Collections of the tax shall be remitted by each county treasurer to the treasurer of the authority.

Sec. 14. Minnesota Statutes 1982, section 398A.04, subdivision 9, is amended to read:

Subd. 9. **MUNICIPAL AGREEMENTS.** The authority may enter into agreements with the ~~county or counties~~ municipality or municipalities named in the organization agreement, or with other municipalities situated in the counties named in the resolution, respecting the matters referred to in section 398A.06.

Sec. 15. Minnesota Statutes 1982, section 398A.07, subdivision 2, is amended to read:

Subd. 2. **SECURITY.** Bonds may be made payable exclusively from the revenues from one or more projects, or from one or more revenue producing contracts, or from the authority's revenues generally, including but not limited to specified taxes which the authority may levy or which a particular municipality may agree to levy for a specified purpose, and may be additionally secured by a pledge of any grant, subsidy, or contribution from any public agency, including but not limited to a participating municipality, or any income or revenues from any source. They may be secured by a mortgage or deed of trust of the whole or any part of the property of the authority. They shall be payable solely from the revenues, funds, and property pledged or mortgaged for their payment. No commissioner, officer, employee, agent, or trustee of the authority shall be liable personally on its bonds or be subject to any personal liability or accountability by reason of their issuance. Neither the state nor a county or other municipality except the authority may pledge its faith and credit or taxing power or shall be obligated in any manner for the payment of the bonds or interest on them, except as specifically provided by agreement under section 398A.06; but nothing herein shall affect the obligation of the state or municipality to perform any contract made by it with the authority, and when the authority's rights under a contract with the state or a municipality are pledged by the authority for the security of its bonds, the holders or a bond trustee may enforce the rights as a third party beneficiary. All bonds shall be negotiable within the meaning and for the purposes of the uniform commercial code, subject only to any registration requirement.

Sec. 16. Laws 1980, chapter 610, section 1, as amended by Laws 1981, chapter 338, section 8, is amended to read:

Section 1. RAILROAD ASSISTANCE; APPROPRIATION.

The sum of \$13,500,000 is appropriated from the state transportation fund to the rail service improvement account in the special revenue fund to be expended by the commissioner of transportation for the acquisition and betterment of public land and buildings and public improvements of a capital nature determined to be needed for preservation in the state rail bank in the manner and

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for the purposes specified in Minnesota Statutes, sections 222.50, subdivision 7, clause (e) and 222.63 222.49 to 222.63.

Sec. 17. **WASHINGTON COUNTY LIBRARY BONDS.**

Subdivision 1. The Washington county board may levy a tax of not more than three-fourths of a mill on taxable property within the county outside of any city in which is situated a free public city library, to acquire, better, and construct county library buildings and to pay principal and interest on bonds issued for that purpose. The tax shall be disregarded in the calculation of levies or limits on levies provided by Minnesota Statutes, sections 275.50 to 275.56, or other law.

Subd. 2. The Washington county board may, by resolution, issue and sell general obligation bonds of the county in the amount of \$1,500,000 in the manner provided in Minnesota Statutes, chapter 475, to acquire, better, and construct county library buildings. The bonds shall not be subject to the requirements of Minnesota Statutes, sections 475.57 to 475.59. The maturity years and amounts and interest rates of each series of bonds shall be fixed so that the maximum amount of principal and interest to become due in any year, on the bonds of all outstanding series issued by the county pursuant to this section, shall not exceed an amount equal to three-fourths of a mill times the assessed value of all taxable property in the county, which was not taxed in 1981 by any city for the support of any free public city library, as last finally equalized before the issuance of the series. When the tax authorized by subdivision 1 is collected, it shall be appropriated and credited to a debt service fund for the bonds. The tax levy for the debt service fund under Minnesota Statutes, section 475.61, shall be reduced by the amount available or reasonably anticipated to be available in the fund to make payments otherwise payable from the levy pursuant to section 475.61.

Subd. 3. This section takes effect the day after the filing of a certificate of local approval by the Washington county board in compliance with Minnesota Statutes, section 645.021, subdivision 3.

Sec. 18. **RESTRICTIONS ON CERTAIN AIRPORTS.**

The metropolitan airports commission shall conduct the public hearings on the draft master plan for the Anoka county-Blaine airport by July 1, 1983. By September 1, 1983, following such revisions as the commission deems appropriate, the commission shall submit the draft master plan to the metropolitan council for review and approval. The review procedure shall be conducted by the council and the commission in a manner consistent with the completion of the proceedings, including any modifications required by the council, and the approval by the council and adoption by the commission of a final master plan by December 1, 1983.

Sec. 19. **EFFECTIVE DATE.**

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Sections 1, 2, and 4 to 18 are effective the day following final enactment. Section 3 is effective July 1, 1983, for aviation gasoline sold on and after that date.

Approved June 14, 1983

CHAPTER 327 — H.F.No. 672

An act relating to taxation; sales and use; clarifying the taxability or exempt status of certain items or transactions; allowing for a sales tax refund in certain instances; providing penalties for certain operators or misuse of exemption certificates; clarifying filing dates and penalties for not timely filing or paying the tax; requiring a notice on the sales tax return form; authorizing the filing of security and the use of sampling; providing restrictions on refunds; clarifying payments required before appeal; eliminating the fee for permits; amending Minnesota Statutes 1982, sections 297A.01, subdivisions 3 and 4; 297A.211, by adding a subdivision; 297A.25, subdivision 1; 297A.26, by adding a subdivision; 297A.27, subdivision 1; 297A.275; 297A.28; 297A.31, subdivision 1; 297A.35, subdivision 1, and by adding a subdivision; 297A.391; and 297B.03; proposing new law coded in Minnesota Statutes, chapter 297A; repealing Minnesota Statutes 1982, sections 297A.05 and 297A.251.

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

Section 1. Minnesota Statutes 1982, section 297A.01, subdivision 3, is amended to read:

Subd. 3. A "sale" and a "purchase" includes, but is not limited to, each of the following transactions:

(a) Any transfer of title or possession, or both, of tangible personal property, whether absolutely or conditionally, and the leasing of or the granting of a license to use or consume tangible personal property other than manufactured homes used for residential purposes for a continuous period of 30 days or more, for a consideration in money or by exchange or barter. "Sales" also include the transfer of computer software, meaning information and directions which dictate the function to be performed by data processing equipment and which are sold without adaptation to the specific requirements of the purchaser. This type of computer software, whether contained on tape, discs, cards, or other devices, shall be considered tangible personal property;

(b) The production, fabrication, printing or processing of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the production, fabrication, printing or processing;

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