

resides shall be brought to the police station or county jail. The officer in charge of the police station or the county sheriff in charge of the jail shall issue a citation in lieu of continued detention unless it reasonably appears to the officer or sheriff that detention is necessary to prevent bodily harm to the arrested person or another, or there is a substantial likelihood the arrested person will fail to respond to a citation.

If the arrested person is not issued a citation by the officer in charge of the police station or the county sheriff, he shall be brought before the nearest available judge of the county court or county municipal court in the county in which the alleged assault took place without unnecessary delay, but no more than 24 hours after his arrest, exclusive of Sundays and legal holidays as provided in court rule.

Sec. 3. Minnesota Statutes 1982, section 629.72, subdivision 3, is amended to read:

Subd. 3. **RELEASE AFTER 24 HOURS.** If the arrested person is not issued a citation by the officer in charge of the police station or the county sheriff pursuant to subdivision 1, and is not brought before a judge within the time limits prescribed in subdivision 4 court rule, he shall be released by the arresting authorities, and a citation shall be issued in lieu of continued detention.

Approved April 23, 1984

CHAPTER 434 — S.F.No. 1196

An act relating to taxation; providing a temporary sales tax exemption for sales by community service organizations.

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

Section 1. TEMPORARY SALES TAX EXEMPTION.

The gross receipts from the sale of meals or tangible personal property by a nonprofit association for community service, none of the earnings of which inures to the benefit of private individuals, which sales occurred after December 31, 1977, and before the date of enactment of this act, shall be exempt from taxation under Minnesota Statutes, chapter 297A. No refunds shall be paid pursuant to this section unless the service organization can demonstrate to the commissioner of revenue that the refunds will be paid to those who paid the tax.

Sec. 2. EFFECTIVE DATE.

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

Section 1 is effective the day following final enactment.

Approved April 23, 1984

CHAPTER 435 — S.F.No. 1112

An act relating to drainage; eliminating the bond required for appeal of benefits or damages in a drainage assessment proceeding; amending Minnesota Statutes 1982, section 106.631, subdivision 2.

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

Section 1. Minnesota Statutes 1982, section 106.631, subdivision 2, is amended to read:

Subd. 2. **PROCEDURE ON APPEAL.** (a) Any person appealing on the first or second ground named, may include and have considered and determined benefits or damages affecting property other than his own. Notice of such appeal shall be served upon the owner or occupant of such other property or upon the attorney who represents such owner in the proceedings. Such notice of appeal shall also be served upon the auditor or clerk.

(b) To render the appeal effectual, the appellant shall file with the auditor or clerk within 30 days after the filing of such final order a notice of appeal which shall state the particular benefits or damages appealed from and the ground upon which the appeal is taken. The notice of appeal shall be accompanied by an appeal bond to the county where the property is located of not less than \$10,000 with sufficient surety to be approved by the auditor or clerk, conditioned that the appellant will duly prosecute the appeal and pay all costs and disbursements which may be adjudged against him and abide the order of the court. Within 30 days after such filing, the auditor, in case of a county drainage proceeding, shall return and file with the clerk of the district court the original notice and appeal bond.

(c) The issues raised by the appeal shall stand for trial by jury and shall be tried and determined at the next term of the district court held within the county in which the proceedings were commenced, or in such other county in which the appeal shall be heard, beginning after the filing of the appeal; and shall take precedence of all other matters of a civil nature in court. If there be more than one appeal triable in one county, the court may, on its own motion or upon the motion of a party in interest, consolidate two or more appeals and try them together, but the rights of the appellants shall be separately determined. If the appellant fails to prevail, the cost of the trial shall be paid by the appellant. In case of appeal as to damages or benefits to property situated in the county other

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