

CHAPTER 109—H.F.No. 765

An act relating to the Western Lake Superior Sanitary District; authorizing the district to issue refunding obligations without redemption of outstanding obligations prior to maturity; amending Laws 1971, chapter 478, section 9a, subdivision 4, as added; and section 13, subdivision 4.

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

Section 1. Laws 1971, chapter 478, section 9a, subdivision 4, as added by Laws 1974, chapter 377, section 10, is amended to read:

Subd. 4. **GENERAL OBLIGATION BONDS.** The board may by resolution authorize the issuance of general obligation bonds for the acquisition or betterment of solid waste disposal sites and facilities, including but without limitation, the payment of interest during construction and for a reasonable period thereafter, the establishment of a reserve for bond payments, working capital, refunding of outstanding bonds, certificates of indebtedness, or judgments. The board shall pledge its full faith and credit and taxing power for the payment of the bonds and provide for the issuance and sale and for the security of such bonds in the manner provided in Minnesota Statutes 1971, Chapter 475, and shall have the same powers and duties as a municipality issuing bonds under that law, except no election shall be required and the debt limitations of chapter 475 shall not apply to the bonds. The board may pledge for payment of the bonds, revenues received from users. The board may by resolution and prior to beginning operation of any solid waste disposal site or facility authorize the issuance of general obligation bonds in an amount not to exceed 50 percent of the estimated cost of operating the disposal site or facility for the first 12 months of operation. The estimated cost shall be the best estimate of the board declared in resolution form. The board shall pledge its full faith, credit and taxing powers for the payment of such bonds and provide for the issuance and sale and for the security of such bonds in the manner provided in chapter 475, and shall have the same powers and duties as a municipality issuing bonds under that law, except no election shall be required and the debt limitations of chapter 475 shall not apply to the bonds. The board may also pledge for the payment of the bonds any revenues receivable from user charges. Notwithstanding Minnesota Statutes, section 475.67, subdivision 12, the board may issue general obligations to refund outstanding obligations without calling the outstanding obligations for redemption prior to maturity.

Sec. 2. Laws 1971, chapter 478, section 13, subdivision 4, is amended to read:

Subd 4. **GENERAL OBLIGATION BONDS.** The board may by resolution authorize the issuance of general obligation bonds for the acquisition or betterment of any part of the district disposal system, including but without limitation the payment of interest during construction and for a reasonable period thereafter and the establishment of reserves for bond payments and for working capital,

New language is indicated by underline, deletions by ~~strikeout~~.

or for the refunding of outstanding bonds, certificates of indebtedness, or judgments. The board shall pledge its full faith and credit and taxing powers for the payment of such bonds and provide for the issuance and sale and for the security of such bonds in the manner provided in Minnesota Statutes 1969, Chapter 475, and shall have the same powers and duties as a municipality issuing bonds under that law, except that no election shall be required and the debt limitations of Minnesota Statutes 1969, Chapter 475, shall not apply to such bonds. The board may also pledge for the payment of such bonds any revenues receivable under section 10. Notwithstanding Minnesota Statutes, section 475.67, subdivision 12, the board may issue general obligations to refund outstanding obligations without calling the outstanding obligations for redemption prior to maturity.

Presented to the governor May 5, 1989

Signed by the governor May 9, 1989, 6:23 p.m.

CHAPTER 110—H.F.No. 1357

An act relating to taxation; liquor; changing the time limit for certain claims for refund; amending Minnesota Statutes 1988, section 297C.06, subdivisions 2 and 5.

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

Section 1. Minnesota Statutes 1988, section 297C.06, subdivision 2, is amended to read:

Subd. 2. **BAD DEBTS.** The commissioner may adopt rules providing a refund of the tax paid under this chapter on intoxicating liquor or wine if the tax paid qualifies as a bad debt under section 166(a) of the Internal Revenue Code of 1986, as amended through December 31, 1986 1988.

Sec. 2. Minnesota Statutes 1988, section 297C.06, subdivision 5, is amended to read:

Subd. 5. **CLAIMS; TIME LIMIT.** Claims for refund must be filed with the commissioner (1) for refunds under subdivision 1 within one year from the date of the breakage or the destruction order; and (2) for refunds under subdivision 2, within two years one year of the date the product is sold to the retailer filing date of the taxpayer's federal income tax return containing the bad debt deduction that is being claimed. Claimants under this section are subject to the notice requirements of section 290.56, subdivision 2.

Presented to the governor May 5, 1989

Signed by the governor May 9, 1989, 6:24 p.m.

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