

shall file with the board the name and address of a duly authorized agent for service of legal process, which said agent for service shall be a resident of the state of Minnesota.

Sec. 15. **Available money.**—All money available to the board shall be subject to Laws 1939, Chapter 431, Article II, Section 20.

Approved April 28, 1941.

CHAPTER 491—H. F. No. 942

An act relating to the use of certain excise taxes collected on gasoline bought and used for aeronautical and aviation purposes and amending Mason's Supplement 1940, Section 2720-79.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Law amended.**—Mason's Supplement 1940, Section 2720-79 is hereby amended to read as follows:

“2720-79. **Reimbursement in certain cases—penalties for false statements.**—Any person who shall buy and use gasoline for any purpose other than use in motor vehicles or for use in machinery operated for the purpose of constructing, reconstructing or maintaining the public highways of this state, and who shall have paid any excise tax required by this act to be paid directly or indirectly through the amount of such tax being included in the price of such gasoline or otherwise, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the inspector a verified claim in such form and containing such information as the inspector shall require and accompanied by the original invoice thereof, which claim shall set forth the total amount of such gasoline so purchased and used by him other than in motor vehicles, or for use in machinery operated for the purpose of constructing, reconstructing or maintaining the public highways of this state, and shall state when and for what purpose the same was used. If the inspector be satisfied that the claimant is entitled to payment, he shall approve the claim. Upon the approval of any such claim the inspector shall draw his check on the gas tax account payable to the person entitled thereto. No such repayment shall be made unless the claim and invoice shall be presented to the inspector within four months from the date of such purchase.

Any person who shall buy and use gasoline for aeronautical or aviation purposes, may at the time of purchase or thereafter, fill out and file with the inspector a verified statement setting forth the total amount of gasoline so bought and used by him for aeronautical or aviation purposes and such other information as the inspector shall require, which statement shall be accompanied by the original invoice therefor. If claim for the repayment of such tax is not made within four months from the date of such purchase, all excise taxes collected on such gasoline bought and used for aeronautical or aviation purposes shall be placed in a separate fund and shall be expended solely for any one or more of the following purposes or objects:

(1) *The marking of state trunk highways, or land or buildings nearby or adjacent thereto, with navigation markers indicating such things as highway numbers, towns, distances, direction indicators and other similar aviation aids.*

(2) *The acquisition, construction and maintenance of strip landing fields nearby or adjacent to state trunk highways in such locations as the Minnesota Aeronautics Commission may approve.*

(3) *The maintenance and support of the Minnesota Aeronautics Commission.*

Funds may be expended for (1) or (2) above, by the Commissioner of Highways without further appropriation, but funds may be used for (3) above only in such amounts and manner as the legislature may from time to time specifically direct.

Every person who shall make any false statement in any claim or invoice presented to the inspector, or who shall knowingly present to the inspector any claim or invoice containing any false statement, or shall collect, or cause to be paid to him or to any other person any such refund without being entitled thereto, shall forfeit the full amount of such claim and be guilty of a misdemeanor."

Approved April 28, 1941.

CHAPTER 492—H. F. No. 1088

An act relating to statutory laws.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Definitions.**—When used in this chapter the