

number, date of issuance and date of expiration of each permit; the date of any assignment of the permit; the name of the assignee; the dates of the filing and the amounts of the respective bonds by the purchaser and assignee; the names of the sureties thereon; the amount of timber taken from the land; the date of the report of the surveyor general and state appraisers; the names of the deputy surveyor general and the state appraisers who scaled the timber; the amount paid for such timber and the date of payment, together with a specific reference to all correspondence relating to the land covered by the permit.

Sec. 2. Minnesota Statutes 1953, Section 90.31, is repealed.

Approved March 25, 1957.

CHAPTER 203—H. F. No. 933

An act relating to the excise tax on gasoline, combustible gases and other liquid petroleum products, or substitutes therefor, amending Minnesota Statutes 1953, Sections 296.01, Subdivisions 17, 19, 296.12, Subdivisions 3, 4, 5, 296.17, Subdivisions 2, 3, 296.18, Subdivisions 2, 4, 5, 296.21, Subdivision 1, and 296.421, Subdivisions 2, 3, as amended.

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

Section 1. Minnesota Statutes 1953, Section 296.01, Subdivision 17, is amended to read:

Subd. 17. **Special fuel dealer.** "Special fuel dealer" means any person engaged in the business of selling and delivering special fuel into the supply tank of *an aircraft or a licensed motor vehicle.*

Sec. 2. Minnesota Statutes 1953, Section 296.01, Subdivision 19, is amended to read:

Subd. 19. **Bulk purchaser.** "Bulk purchaser" means any person not principally engaged in buying and selling petroleum products or combustible gases who receives special fuel for storage and subsequent delivery into the supply tank of *an aircraft or a licensed motor vehicle operated by him.*

Sec. 3. Minnesota Statutes 1953, Section 296.12, Subdivision 3, is amended to read:

Subd. 3. **Collection, reporting and payment of tax.** All distributors and special fuel dealers selling or delivering

special fuel into the supply tank of *an aircraft or* a licensed motor vehicle shall collect, report and pay the excise tax thereon to the commissioner.

Distributors may, subject to the approval of the commissioner, elect to pay the special fuel excise tax on all combustible gases and liquid petroleum products or substitutes therefor, except gasoline, delivered into storage tanks at retail service stations operated by them. Upon such election, the payment of the special fuel excise tax shall be made in the same manner in the balance of the license period.

Licensed special fuel dealers may, subject to the approval of the commissioner, elect to pay the special fuel excise tax on all combustible gases and liquid petroleum products or substitutes therefor, except gasoline, delivered to them. Upon such election, the payment of the special fuel excise tax shall be made in the same manner for the balance of the license period.

Bulk purchasers shall report and pay the excise tax on all special fuel purchased by them for storage, to the commissioner.

Any person delivering special fuel on which the excise tax has not previously been paid, into the supply tank of *an aircraft or* a licensed motor vehicle shall report such delivery and pay the excise tax on the special fuel so delivered, to the commissioner.

Sec. 4. Minnesota Statutes 1953, Section 296.12, Subdivision 4, as amended by Laws 1955, Chapter 338, Section 2, is amended to read:

Subd. 4. **Monthly reports; shrinkage allowance.** On or before the 23rd day of each month, the persons subject to the provisions of this section shall file in the office of the commissioner at St. Paul, Minnesota, a report in the following manner:

(1) Distributors and special fuel dealers shall report the total number of gallons of special fuel sold or delivered into the supply tank of *an aircraft or* a licensed motor vehicle by them during the preceding calendar month, and the report shall be accompanied by the special fuel excise tax due thereon and such other information as the commissioner may require.

(2) Distributors and special fuel dealers who have elected to pay the special fuel excise tax on all special fuel delivered to them as provided in subdivision 3 of section 296.12 shall report the total number of gallons delivered to them during the preceding calendar month and shall pay the special

fuel excise tax due thereon to the commissioner. Credit for the excise tax due or previously paid on special fuel used by the distributor or special fuel dealer for heating his place of business may be allowed in computing the tax liability. The report shall contain such other information as the commissioner may require. The first report after such election shall also show the total gallons on hand on the first day of the period for which the report is filed and it shall be accompanied by the special fuel excise tax due thereon.

(3) Bulk purchasers shall report and pay the special fuel excise tax on all special fuel purchased by them for storage, during the preceding calendar month. In such cases as the commissioner may permit, credit for the excise tax due or previously paid on special fuel not used in *aircraft* or licensed motor vehicles, may be allowed in computing the tax liability. The report shall contain such other information as the commissioner may require.

(4) In computing the special fuel excise tax due under clauses (1), (2), and (3), a deduction of one percent of the quantity of special fuel on which tax is due shall be made for evaporation and loss.

Sec. 5. Minnesota Statutes 1953, Section 296.12, Subdivision 5, as amended by Laws 1955, Chapter 338, Section 3, is amended to read:

Subd. 5. **Sales tickets.** A sales ticket shall be issued for each delivery of special fuel to a bulk purchaser or into the supply tank of *an aircraft* or a licensed motor vehicle. The person who delivers the special fuel shall issue and sign the sales ticket and such person shall show thereon the name and address of the purchaser, motor vehicle license number if delivered into the supply tank of a licensed motor vehicle, date of sale, number of gallons, price per gallon, amount of tax, and total amount of sale. The words "Special Fuel" shall be written on each sales ticket at the time of sale or delivery. A separate sales ticket book shall be maintained for special fuel sales by a special fuel dealer.

Sec. 6. Minnesota Statutes 1953, Section 296.17, Subdivision 2, is amended to read:

Subd. 2. **Application of section.** This section shall apply to any resident of this state who, having acquired *gasoline or special fuel outside the state*, shall use the same in motor vehicles in this state, or who shall possess the same within the state for such use, and to persons who, although not residents of this state, shall regularly or habitually use and operate motor vehicles upon the public highways of this state,

and the tax shall be payable by such persons on gasoline *or special fuel* used or held for use by them in motor vehicles in the state although the same shall have been acquired outside this state. It shall not apply to persons who, as transients, operate motor vehicles into or through the state using therein gasoline *or special fuel* acquired outside of the state, providing such gasoline *or special fuel* is wholly contained within the fuel supply tank of such vehicle, nor shall it apply to persons who, having acquired gasoline *or special fuel* outside the state, shall transport the same into this state in the tank, or tanks, of a motor vehicle, the total capacity of which is not in excess of 20 gallons.

Sec. 7. Minnesota Statutes 1953, Section 296.17, Subdivision 3, is amended to read :

Subd. 3. **Refunds on gasoline used in other states.** Every person regularly or habitually operating motor vehicles upon the public highways of any other state or states and using in said motor vehicles gasoline *or special fuel* purchased or obtained in this state, shall be allowed a credit or refund equal to the tax on said gasoline *or special fuel* actually paid to the state or states in which it is used, not to exceed, however, the tax imposed on said gasoline *or special fuel* by this state. No credit or refund shall be allowed under this subdivision for taxes paid to any state which imposes a tax upon gasoline *or special fuel* purchased or obtained in this state and used on the highways of such other state, and which does not allow a similar credit or refund for the tax paid to this state on gasoline *or special fuel* purchased or acquired in such other state and used on the highways of this state. Every person claiming a credit or refund under this subdivision shall file, within 30 days after the tax to such other state, or states, is paid, a report in such form as may be prescribed by the commissioner, together with such proof of the payment of the tax, and of the fact that it was paid on gasoline *or special fuel* purchased or obtained within this state as the commissioner may require.

Sec. 8. Minnesota Statutes 1953, Section 296.18, Subdivision 2, is amended to read :

Subd. 2. **Failure to use or sell gasoline for intended purposes.** (1) Any person who shall buy aviation gasoline *or special fuel* for aircraft use and who shall have paid the excise *taxes due thereon* directly or indirectly through the amount of the tax being included in the price *thereof*, or otherwise, and shall use said gasoline *or special fuel* in motor vehicles or shall knowingly sell it to any person for use in motor vehicles shall, on or before the 23rd day of the month follow-

ing that in which such gasoline *or special fuel* was so used or sold, report the fact of such use or sale to the commissioner in such form as he may prescribe.

(2) Any person who shall buy gasoline other than aviation gasoline and who shall have paid the motor vehicle gasoline excise tax directly or indirectly through the amount of the tax being included in the price of the gasoline, or otherwise, who shall knowingly sell such gasoline to any person to be used for the purpose of producing or generating power for propelling aircraft, or who shall receive, store, or withdraw from storage such gasoline to be used for that purpose, shall, on or before the 23rd day of the month following that in which such gasoline was so sold, stored, or withdrawn from storage, report the fact of such sale, storage, or withdrawal from storage to the commissioner in such form as he may prescribe.

(3) Any person who shall buy aviation gasoline *or special fuel for aircraft use* and who shall have paid the excise taxes directly or indirectly through the amount of the tax being included in the price *thereof*, or otherwise, who shall not use it in motor vehicles or receive, sell, store, or withdraw it from storage for the purpose of producing or generating power for propelling aircraft, shall be reimbursed and repaid the amount of the tax paid by him upon his making a verified claim in the same manner as is provided in subdivision 1 of this section with reference to claims for refunds of motor vehicle gasoline excise taxes, and the provisions of that subdivision as to the procedure on claims shall apply to claims made under this clause.

Sec. 9. Minnesota Statutes 1953, Section 296.18, Subdivision 4, is amended to read:

Subd. 4. **Aviation gasoline tax refunds on graduated basis.** Any licensed distributor or other person who shall have directly or indirectly paid the excise tax on aviation gasoline *or special fuel for aircraft use* provided for by section 296.02, subdivision 2, *or section 296.025, subdivision 2*, shall, as to all such aviation gasoline *and special fuel*, over and above 50,000 gallons, received, stored, or withdrawn from storage by him in this state in any calendar year and not sold or otherwise disposed of to others, or intended for sale or other disposition to others, on which such tax has been so paid, be entitled to the following graduated reductions in such tax for that calendar year, to be obtained by means of the following refunds:

(1) On each gallon of such aviation gasoline *or special*

fuel above 50,000 and not more than 150,000, three cents per gallon;

(2) On each gallon of such aviation gasoline *or special fuel* above 150,000 and not more than 200,000, four cents per gallon;

(3) On each gallon of such aviation gasoline *or special fuel* above 200,000, four and one half cents per gallon.

Sec. 10. Minnesota Statutes 1953, Section 296.18, Subdivision 5, is amended to read:

Subd. 5. **Aviation gasoline tax refund claims, requirements.** Any distributor or other person claiming to be entitled to any refund provided for in subdivision 4 shall receive such refund upon filing with the commissioner a verified claim in such form, containing such information, and accompanied by such invoices or other proof as the commissioner shall require. The claim shall set forth, among other things, the total number of gallons of aviation gasoline *or special fuel for aircraft use* upon which the claimant has directly or indirectly paid the excise tax provided for in section 296.02, subdivision 2, *or section 296.025, subdivision 2*, during the calendar year, which has been received, stored, or withdrawn from storage by him in this state and not sold or otherwise disposed of to others. If the commissioner be satisfied that the claimant is entitled to the refund, he shall approve the claim and transmit it to the state auditor, and it shall be paid as provided for in section 296.421, subdivision 2. All claims for refunds under this subdivision shall be made on or before March 1 following the end of the calendar year for which the refund is claimed.

Sec. 11. Minnesota Statutes 1953, Section 296.21, Subdivision 1, is amended to read:

296.21 Records; carriers' reports. Subdivision 1. **Retaining records.** All distributors, dealers, special fuel dealers *and bulk purchasers* shall keep a true and accurate record of all purchases, transfers, sales and use of petroleum products and special fuel in a manner approved by the commissioner, and shall retain all such records for four years.

Sec. 12. Minnesota Statutes 1953, Section 296.421, Subdivision 2, is amended to read:

Subd. 2. **Aviation fuel tax fund.** The revenues derived from the excise taxes on aviation gasoline and on special *fuel* received, sold, stored, or withdrawn from storage as substitutes for aviation gasoline, and from interest thereon and penalties for delinquency in payment, paid or collected pur-

suant to the provisions of sections 296.02 to 296.17, shall be paid into the state treasury by the commissioner and credited to a special fund to be known as the Aviation Fuel Tax Fund, and distributed as follows:

(1) There shall be paid from the Aviation Fuel Tax Fund all refunds authorized by Minnesota Statutes 1941, Section 296.18, Subdivision 2 (3), as amended by Laws 1945, Chapter 412, and Subdivision 4, as they may be approved by the commissioner of taxation;

(2) There shall be transferred by the state auditor each year from the Aviation Fuel Tax Fund to the general revenue fund in the state treasury the amount expended from the latter fund for expenses of administering the provisions of this act;

(3) After meeting the requirements of clauses (1) and (2), there shall be transferred, on the last day of September, December, March and June of each fiscal year, by the state auditor to the State Airports Fund, all moneys in the Aviation Fuel Tax Fund in excess of such amount as the commissioner of taxation may certify is reasonably required for refunds as provided in clause (1) hereof.

Sec. 13. Minnesota Statutes 1953, Section 296.421, Subdivisions 3, is amended to read:

Subd. 3. **Reports.** On or before the last day of each calendar month the commissioner shall report to the state auditor and the state treasurer the total amount of aviation gasoline *and special fuel* excise taxes which have been paid on gasoline *and special fuel* which *were*, after the payment of such taxes, used or sold for use in motor vehicles, as determined by him from the reports made during that month pursuant to the provisions of section 296.18, subdivision 2 (1). The amount so reported shall then be transferred from the aviation fuel tax fund to the fund in the state treasury in which motor vehicle gasoline *and special fuel* taxes are deposited. He shall at the same time likewise report the total amount of motor vehicle gasoline *and special fuel* excise taxes which have been paid on gasoline *and special fuel* which *were*, after the payment of such taxes, received, sold, stored or withdrawn from storage to be used for the purpose of producing or generating power for propelling aircraft, as determined by him from the reports made during that month pursuant to the provisions of section 296.18, subdivision 2 (2). The amount so reported shall then be transferred from the fund in the state treasury in which motor vehicle gasoline *and special fuel* excise taxes are deposited to the aviation fuel tax fund. The

state auditor and the state treasurer shall, in the case of each transfer in this subdivision provided for, make appropriate entries in the accounts of the respective funds.

Sec. 14. The provisions of this act shall be effective from and after January 1, 1957.

Approved March 25, 1957.

CHAPTER 204—H. F. No. 1040

[Not Coded]

An act relating to non-assessable improvements in cities of the first class having a population of not less than 300,000 nor more than 450,000 inhabitants.

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

Section 1. **St. Paul, non-assessable improvements.** In any city of the first class having a population of not less than 300,000 nor more than 450,000 inhabitants, which city has a home rule charter providing for non-assessable improvements where the cost and expense of improvements such as change of grade for a street or alley, condemnation of land or an easement therein, the sum to be expended out of the general funds of such city shall not exceed the sum of \$750, notwithstanding any charter provision.

Approved March 25, 1957.

CHAPTER 205—H. F. No. 1042

[Not Coded]

An act relating to street grading and the financing thereof in cities of the first class having a population of not less than 300,000 nor more than 450,000 inhabitants.

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

Section 1. **St. Paul, street grading, appropriation.** In any city of the first class having a population of not less than 300,000 nor more than 450,000 inhabitants, which city has a home rule charter providing for an appropriation to be expended each year in paying the city's share of the cost of street paving, construction of trunk or main sewers and bridges, including right-of-way, there shall be added to such authority