

CHAPTER 102—S. F. No. 669

An act relating to refunds of excise taxes on gasoline and special fuel; amending Minnesota Statutes 1961, Section 270.10, Subdivision 1.

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

Section 1. Minnesota Statutes 1961, Section 270.10, Subdivision 1, is amended to read:

270.10 Gasoline; tax refunds for special fuels; orders, decisions, reports. Subdivision 1. In writing; approval by attorney general. All orders and decisions of the commissioner of taxation, or any of his subordinates, respecting any tax, assessment, or other obligation, shall be in writing, filed in the offices of the department. No order or decision increasing or decreasing any tax, assessment, or other obligation by a sum exceeding \$100 on real or personal property, or the assessed valuation thereof, or other obligation relating thereto, the result of which is to increase or decrease the total amount payable including penalties and interest, by a sum exceeding \$300, and no order or decision increasing or decreasing any other tax by a sum exceeding \$100 exclusive of penalties and interest, shall be made without the written approval of the commissioner or his deputy in each case. Written notice of every order granting a reduction, abatement, or refundment exceeding \$100 of any tax on real or personal property or the assessed valuation thereof, or other obligation relating thereto, the result of which is to decrease the total amount payable including penalties and interest by a sum exceeding \$300, and of every order reducing, abating or refunding any other tax by a sum exceeding \$100 exclusive of penalties and interest, shall be given within five days to the attorney general. The attorney general shall forthwith examine such order, and if he deems the same proper and legal he shall approve the same in writing, and may waive the right of appeal therefrom in behalf of the state; otherwise he shall take an appeal from the order in behalf of the state as herein provided; but written approval of the commissioner or his deputy and written notice to the attorney general, shall not be required with respect to the following orders: (1) orders reducing assessed valuation of property by reason of its classification as a homestead; (2) orders involving property of the Department of Rural Credits; (3) orders not involving refunds which have the effect only of correcting income and franchise tax assessments to conform to the amounts shown on final returns filed as provided by section 290.42, clause (5); (4) original orders for the refundment of gasoline *and special fuel taxes*.

Approved March 17, 1965.

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.