

sioner of highways shall give information in writing of the action taken to the official in charge of traffic control or public safety of the state of the person's residence and of any state in which he has a license.

Sec. 7. *Sections 2 to 6 shall apply only to cases in which the refusal or alleged refusal to permit chemical testing occurs on or after the effective date of this act. All other cases shall be governed by the law in effect on the date of such refusal or alleged refusal.*

Approved May 3, 1967.

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#### CHAPTER 285—H. F. No. 372

*An act relating to taxation; tree growth tax law; amending Minnesota Statutes 1965, Section 270.38, Subdivision 5; and repealing Minnesota Statutes 1965, Section 270.38, Subdivision 3.*

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

Section 1. Minnesota Statutes 1965, Section 270.38, Subdivision 5, is amended to read:

Subd. 5. **Taxation; Tree Growth Tax Law.** The owner of any timber lands made subject to sections 270.31 to 270.39 may at any time apply to withdraw any governmental subdivisions from taxation under sections 270.31 to 270.39. Such application made in writing and giving the reasons for withdrawal may be approved by the county board subject to the payment of all back taxes and penalties on the basis of ad valorem taxes in the area giving due credit for taxes paid under sections 270.31 to 270.39; provided that after an agreement has been in effect for more than six years, no penalties *or ad valorem taxes* as above specified shall be assessed and the owner shall not be required to pay such penalties *or ad valorem taxes*. If approved, the lands shall be deemed to be withdrawn from taxation under sections 270.31 to 270.39 and shall be returned to taxation under the general real property tax law beginning with the calendar year next immediately following the date upon which the withdrawal was approved by the county board.

Sec. 2. *Minnesota Statutes 1965, Section 270.38, Subdivision 3, is repealed.*

Approved May 3, 1967.

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