

CHAPTER 763—S.F.No.2527

An act relating to the Minnesota hospitalization and commitment act; including highway patrol officers within the definition of peace officer; amending Minnesota Statutes 1969, Section 253A.02, Subdivision 15.

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

Section 1. Minnesota Statutes 1969, Section 253A.02, Subdivision 15, is amended to read:

Subd. 15. **HOSPITALIZATION AND COMMITMENT ACT; PEACE OFFICERS.** "Peace officer" means a sheriff, or municipal or other local police officer, or a state highway patrol officer when engaged in the authorized duties of his office.

Approved June 4, 1971.

CHAPTER 764—S.F.No.2545

An act relating to taxation; providing for refund of certain gasoline and fuel taxes; amending Minnesota Statutes 1969, Section 296.18, Subdivision 5.

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

Section 1. Minnesota Statutes 1969, Section 296.18, Subdivision 5, is amended to read:

Subd. 5. **TAXATION; GASOLINE TAX; AVIATION FUEL 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296.02, subdivision 2, or section 296.025, subdivision 2, during the calendar year, which has been received, stored, or withdrawn from storage by him in this state and not sold or

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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~~ April 15 following the end of the calendar year for which the refund is claimed.

Approved June 4, 1971.

CHAPTER 765—S.F.No.2559

An act relating to taxation; providing for an extension of the period for the filing of claims for refund of gasoline and special fuel taxes and aviation gasoline and special fuel taxes but with a penalty therefor; amending Minnesota Statutes 1969, Section 296.18, Subdivisions 1, 1a, and 5.

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

Section 1. Minnesota Statutes 1969, Section 296.18, Subdivision 1, is amended to read:

296.18 TAXATION; GASOLINE TAX; REFUND CLAIMS.
Subdivision 1. GASOLINE OR SPECIAL FUEL USED IN OTHER THAN MOTOR VEHICLES. Any person who shall buy and use gasoline for any purpose other than use in motor vehicles, or special fuel for any purpose other than use in licensed motor vehicles, and who shall have paid the excise tax directly or indirectly through the amount of the tax being included in the price of the gasoline or special fuel, or otherwise, shall be reimbursed and repaid the amount of the tax paid by him upon filing with the commissioner a signed claim in writing in such form and containing such information as the commissioner shall require and accompanied by the original invoice thereof. By signing any such claim which is false or fraudulent, the applicant shall be subject to the penalties provided in this section for knowingly making a false claim. The claim shall set forth the total amount of the gasoline so purchased and used by him other than in motor vehicles, or special fuel so purchased and used by him other than in licensed motor vehicles, and shall state when and for what purpose it was used. When a claim contains an error in computation or preparation, the commissioner is authorized to adjust the claim in accordance with the evidence shown on the claim or other informa-

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