

subject to the limitations of sections 242.15 and 242.19. Any person committed to a conservation camp as herein provided may be required by order of the ~~commission~~ commissioner to labor during the whole or some part of the time for which he is so committed and confined, but not more than eight hours per day. The ~~commission~~ commissioner is authorized and empowered to provide for the payment of such compensation as ~~it~~ he may determine to persons so confined who perform labor as hereinabove provided. Any money arising hereunder shall be and remain under control of the ~~commission~~ commissioner and shall be for the sole benefit of the person performing the labor unless it shall be used for rendering assistance to his family or dependents or in making restitution to persons determined by the ~~commission~~ commissioner to be entitled thereto, in either event payments shall be made only in such amount, at such time and to such persons as the ~~commission~~ commissioner may order in writing.

Approved May 3, 1973.

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#### CHAPTER 145—S.F.No.197

[Coded]

*An act relating to corrections; regulating prison industries; authorizing the establishment of private industry within the state prison.*

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

Section 1. **[243.88] CORRECTIONS; PRIVATE INDUSTRY ON GROUNDS OF CORRECTIONAL INSTITUTIONS.** Subdivision 1. Notwithstanding the provisions of any law to the contrary, the commissioner of administration, with the approval of the governor, may lease one or more buildings or portions thereof on the grounds of any state adult correctional institution, together with the real estate needed for reasonable access to and egress from the leased buildings, for a term not to exceed 20 years, to a private corporation for the purpose of establishing and operating a factory for the manufacture and processing of goods, wares or merchandise.

Subd. 2. The corporation operating a factory under this section may employ persons conditionally released subject to the provisions of Minnesota Statutes, Section 241.26, and such persons shall be deemed to be parolees within the purview of 49 United States Code, Section 60.

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

Subd. 3. Any factory established under the provisions of this act shall be deemed a private enterprise and subject to all the laws, rules and regulations of this state governing the operation of similar business enterprises elsewhere in this state, and the products manufactured therein shall be exempt from the provisions of Minnesota Statutes, Section 243.86.

Subd. 4. The authority of the commissioner of corrections over the institutions of the department of corrections and the inmates thereof shall not be diminished by this act.

Approved May 3, 1973.

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#### CHAPTER 146—S.F.No.236

*An act relating to taxation; excise tax on gasoline and gasoline substitutes; refunds; penalties for false claims; amending Minnesota Statutes 1971, Section 296.18, Subdivision 1.*

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

Section 1. Minnesota Statutes 1971, Section 296.18, Subdivision 1, is amended to read:

**296.18 TAXATION; GASOLINE TAX; FUEL FOR OTHER THAN MOTOR VEHICLES; REFUNDS.** 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

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