

Sec. 81. Minnesota Statutes 1971, Section 473F.02, Subdivision 11, Clause (b), is amended in line 2 by deleting "16" and inserting in lieu thereof "17".

Sec. 82. Minnesota Statutes 1971, Section 473F.02, Subdivision 12, is amended in line 9 by deleting "124.211, subdivision 3" and inserting in lieu thereof "124.212, subdivision 10".

Sec. 83. Minnesota Statutes 1971, Section 648.41, Subdivision 1, is amended in line 5 by deleting "commissioner of administration" and inserting in lieu thereof "revisor of statutes".

Sec. 84. Minnesota Statutes 1971, Section 648.42, is amended in line 3 after "person" and before "at" by inserting "for the price set by law, or, if no price is set by law,".

Approved March 22, 1973.

CHAPTER 36—S.F.No.763

An act relating to taxation; the sales and use tax; sales price; amending Minnesota Statutes 1971, Section 297A.01, Subdivision 8.

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

Section 1. Minnesota Statutes 1971, Section 297A.01, Subdivision 8, is amended to read:

Subd. 8. **TAXATION; SALES TAX; SALES PRICE.** "Sales price" means the total consideration valued in money, for a retail sale whether paid in money or otherwise, excluding therefrom any amount allowed as credit for tangible personal property taken in trade for resale, without deduction for the cost of the property sold, cost of materials used, labor or service cost, interest, or discount allowed after the sale is consummated, the cost of transportation incurred prior to the time of sale, any amount for which credit is given to the purchaser by the seller, or any other expense whatsoever. A deduction may be made for charges for services that are part of the sale and for interest, financing, or carrying charges, charges for labor or services used in installing or applying the property sold or transportation charges if the transportation occurs after the retail sale of the property only if the consideration

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

for such charges is separately stated. There shall not be included in "sales price" cash discounts allowed and taken on sales, the amount refunded either in cash or in credit for property returned by purchasers ~~within three months of its purchase~~ or the amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales, whether imposed upon the retailer or the consumer.

Sec. 2. This act is effective upon final enactment.

Approved March 22, 1973.

CHAPTER 37—H.F.No.198

An act relating to the department of administration; authorizing the commissioner to rent private property for a period up to five years for certain purposes; amending Minnesota Statutes 1971, Section 16.02, Subdivision 10.

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

Section 1. Minnesota Statutes 1971, Section 16.02, Subdivision 10, is amended to read:

Subd. 10. **DEPARTMENT OF ADMINISTRATION; RENTAL OF LAND.** To rent land and other premises when necessary for state purposes; ~~provided, that~~. No such land or premises shall be rented for a term exceeding two years at a time; except that, with the approval of the legislative advisory committee, the commissioner may lease land or premises for a term not exceeding five years, subject to ~~cancellation~~ cancellation upon 30 days written notice by the state for any reason except rental of other land or premises for the same use. Lands needed by the department of highways for storage of vehicles or road materials may be rented for a term not exceeding five years without the approval of the legislative advisory committee, such leases for terms over two years being subject to cancellation upon 30 days written notice by the state for any reason except rental of other land or premises for the same use.

Approved March 22, 1973.

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