

in any capacity in preparing any composition in which dangerous or poisonous acids are used; and they shall not be employed in any capacity in the manufacture of paints, colors or white lead; nor shall they be employed in any capacity whatever in the manufacture of goods for immoral purposes, or any other employment dangerous to their lives or limbs or their health or morals. No woman shall be required or permitted to oil or clean moving machinery.

No person shall employ or permit any child under the age of 16 years to have the care, management or operation of any elevator, nor shall they be employed in operating any steam boiler or other steam generating apparatus.

Nothing in this section shall prohibit a person employing a child in any agricultural pursuit permitted under the United States Code, Title 29, Section 213(c)(2) and regulations adopted pursuant thereto.

Approved May 24, 1973.

CHAPTER 648—H.F.No.1297

[Coded in Part]

An act relating to taxation; excise tax on gasoline; certain unrefunded taxes; providing for the distribution and use of unrefunded taxes used for snowmobile purposes; appropriating money; amending Minnesota Statutes 1971, Sections 296.16, Subdivision 1; 296.18, Subdivision 1; and 296.421, by adding subdivisions.

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

Section 1. Minnesota Statutes 1971, Section 296.16, Subdivision 1, is amended to read:

296.16 TAXATION; UNREFUNDED SNOWMOBILE GASOLINE TAX; USE. Subdivision 1. **INTENT.** All gasoline received in this state and all gasoline produced in or brought into this state except aviation gasoline and marine gasoline shall be determined to be intended for use in motor vehicles in this state. It is hereby found and determined that approximately three fourths of one percent of all gasoline received in this state and three fourths of one percent of all gasoline produced or brought into this state, except gasoline used for aviation purposes, is being used as fuel for the operation of motor boats on the waters of this state and that of

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the total revenue derived from the imposition of the gasoline fuel tax for uses other than in motor boats, three fourths of one percent of such revenues is the amount of tax on fuel used in motor boats operated on the waters of this state. It is further found and determined that approximately three eighths of one percent of all gasoline received in and produced or brought into this state, except gasoline used for aviation purposes, is being used as fuel for the operation of snowmobiles in this state, and that of the total revenue derived from the imposition of the gasoline fuel tax for uses other than in snowmobiles, three eighths of one percent of such revenues is the amount of tax on fuel used in snowmobiles operated in this state.

Sec. 2. Minnesota Statutes 1971, Section 296.18, Subdivision 1, is amended to read:

296.18 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 snowmobiles, 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 information available to him. If the commissioner be satisfied that the claimant is entitled to payment, he shall approve the claim and transmit it to the state auditor. No repayment shall be made unless the claim and invoice shall be filed with the commissioner within four months from the date of the purchase except that such refund claims filed within 15 days beyond the four months period shall be honored by the commissioner less a penalty of 25 percent of the amount of the approved claim. The postmark on the envelope in which the claim is mailed shall determine the date of filing. The words "gasoline" or "special fuel" as used in this subdivision do not include aviation gasoline or special fuel for aircraft.

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Sec. 3. Minnesota Statutes 1971, Section 296.421, is amended by adding a subdivision to read:

Subd. 6. DISTRIBUTION OF UNREFUNDED TAX FOR SNOWMOBILE PURPOSES. The amount of tax paid on gasoline used for snowmobile purposes as computed in section 4 of this act shall be paid into the state treasury and credited to the general fund. There is hereby appropriated from the general fund to the commissioner of natural resources for the biennium ending June 30, 1975, the sum of \$1,045,000 for the following purposes:

(a) \$209,000 shall be paid in grants in aid to local units of government for purposes of enforcement of laws relating to snowmobiles and for the construction of snowmobile trails.

(b) \$627,000 shall be allocated by the department for the provision and maintenance of snowmobile trails and trails to be used exclusively for non motorized recreation.

(c) \$209,000 shall be allocated by the department for the provision of access to snowmobile trails and the provision of snowmobile areas in those parts of the state where trails prove unfeasible to provide.

The commissioner of natural resources shall exercise care and discretion in establishing snowmobile trails to the end that the trails will be distributed equitably throughout the state for the recreational use of the people and the preservation of natural wild areas.

Sec. 4. Minnesota Statutes 1971, Section 296.421, is amended by adding a subdivision to read:

Subd. 7. COMPUTATION OF UNREFUNDED TAX FOR SNOWMOBILE PURPOSES. The amount of tax for snowmobile use shall be a sum equal to three eighths of one percent of all revenues derived from the excise tax on gasoline, except on gasoline used for aviation purposes, together with interest thereon and penalties for delinquency in payment, paid or collected pursuant to the provisions of sections 296.02 to 296.17. The amount of such tax shall be computed for each six month period commencing July 1, 1973, and shall be paid into the state treasury and credited to the general fund on November 1 and June 1 following each six month period.

Sec. 5. This act is effective July 1, 1973.

Approved May 24, 1973.

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