

cal schools institutes, and private collegiate and non-collegiate institutions offering post-secondary education, and periodically review existing programs offered in or by the above institutions and recommend discontinuing or modifying any existing program, the continuation of which is judged by the commission as being unnecessary or a needless duplication of existing programs.

Approved May 21, 1973.

CHAPTER 476—H.F.No.1080

[Coded]

An act relating to taxation; requiring the payment of certain taxes prior to the registration or licensing of aircraft; amending Minnesota Statutes 1971, Chapters 297A and 360, by adding sections.

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

Section 1. Minnesota Statutes 1971, Chapter 297A, is amended by adding a section to read:

[297A.255] TAXATION; SALES TAX; AIRCRAFT; PAYMENT OF TAXES PRIOR TO REGISTRATION AND LICENSING. Subdivision 1. Notwithstanding the provisions of section 297A.25, subdivision 1, clause (k), no aircraft shall be registered or licensed in this state unless the applicant presents proof that the sales or use tax imposed by Minnesota Statutes, Chapter 297A has been paid or that said transaction is exempt from the imposition of the sales and use tax under that chapter.

Subd. 2. In the case of an aircraft purchased from a dealer holding a valid sales and use tax permit provided for by chapter 297A, the applicant shall present proof that the tax has been paid to such dealer.

Subd. 3. In the case of aircraft purchased from persons who are not the holder of valid sales and use tax permits under chapter 297A, the purchaser shall pay the tax to the department of taxation prior to registering or licensing such aircraft within this state. The commissioner of taxation shall issue his certificate stating that the sales and use tax in respect to the transaction has been paid.

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

Subd. 4. In the case of the purchase of an aircraft that is exempt under chapter 297A, the commissioner shall issue his certificate that no sales or use tax is due and owing in respect to such transaction.

Sec. 2. Minnesota Statutes 1971, Chapter 360, is amended by adding a section to read:

[360.595] PAYMENT OF CERTAIN TAXES PRIOR TO REGISTRATION AND LICENSING. Subdivision 1. No aircraft shall be registered or licensed in this state unless the applicant presents proof that the sales and use tax imposed by chapter 297A has been paid or that the aircraft is exempt from the imposition of the sales tax pursuant to that chapter.

Subd. 2. In the case of aircraft purchased from a dealer holding a valid sales and use tax permit provided for by chapter 297A, the applicant shall present proof that the sales tax has been paid to such dealer.

Subd. 3. In the case of an aircraft purchased from a person who is not the holder of a valid sales and use tax permit as provided in subdivision 2, the applicant shall present a certificate from the commissioner of taxation that the sales and use tax has been paid.

Subd. 4. In the case of transactions which are exempt under the provisions of chapter 297A, the applicant shall present a certificate from the commissioner of taxation that no sales or use tax is due and owing.

Subd. 5. The commissioner of aeronautics in conjunction with the commissioner of taxation may adopt regulations for the implementation of this section.

Sec. 3. This act is effective July 1, 1973.

Approved May 21, 1973.

CHAPTER 477—H.F.No.1275

[Coded in Part]

An act relating to education; school district elections; amending Minnesota Statutes 1971, Section 123.32, Subdivisions 5 and 24, and by adding subdivisions.

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