(9) All payments received shall be credited first to penalties, next to interest, and then to the tax due.

(10) The commissioner shall have power to abate any civil penalties prescribed in this subdivision when in his opinion their enforcement would be unjust and inequitable. The exercise of this power shall be subject to the approval of the attorney general if the abatement exceeds \$500.

Sec. 2. This act is effective July 1, 1974.

Approved February 15, 1974.

CHAPTER 61-H.F.No.482

An act relating to health; occupations in protection thereof; registration; suspension. revocation or denial thereof; amending Minnesota Statutes 1971, Section 148.75; repealing Minnesota Statutes 1971, Section 147.08.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1971, Section 148.75, is amended to read:

148.75 HEALTH; CONTROL OF OCCUPATIONS; CERTIFI-CATES; DENIAL, SUSPENSION, REVOCATION. The state board of medical examiners may refuse to grant registration to any physical therapist, or may suspend, revoke, condition, limit, qualify or restrict the registration of any physical therapist for any of the following grounds:

(a) Habitual or excessive indulgence in the use of drugs including but not limited to narcoties as defined in either 26 U.S.C.A., section 4731, or Minnesota Statutes; Section 618.01, barbiturates, hallueinogenie drugs, amphetamine, benzedrine, dexedrine, or other sedatives, depressants; stimulants, or tranquilizers-Inability to practice physical therapy with reasonable skill and safety to patients by reason of illness, senility, drunkenness, use of drugs, narcotics, chemicals or any other type of material or as a result of any physical or mental condition;

(b) Excessive indulgence in the use of alcoholie liquors;

(c) (b) Conviction of a felony;

(d) (c) Conviction of an offense involving moral turpitude;

(c) (d) Conviction for violating any state or federal narcotic law;

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(f)-(e) Procuring, aiding or abetting a criminal abortion;

(g) (f) Obtaining, or attempting to obtain, registration by fraud or deception;

(h)-(g) Conduct unbecoming a person registered as a physical therapist or detrimental to the best interests of the public;

(i) (h) The treatment or attempt to treat ailments or other health conditions of human beings other than by physical therapy and as authorized by sections 148.65 to 148.78, and the undertaking to practice physical therapy independent of the prescription and direct supervision of a person licensed and registered in this state to practice medicine and surgery.

A certificate of registration to practice physical therapy is suspended if (1) a guardian of the person of the physical therapist is appointed by order of a probate court pursuant to sections 525.54 to 525.612, for reasons other than the minority of the physical therapist; or (2) the physical therapist is committed by order of a probate court pursuant to sections 253A.01 to 253A.21 or 526.09 to 526.11. The certificate of registration remains suspended until the physical therapist is restored to capacity by a court and, upon petition by the physical therapist, the suspension is terminated by the board of medical examiners after a hearing.

Sec. 2. Minnesota Statutes 1971, Section 147.08, is repealed.

Approved February 20, 1974.

CHAPTER 62-H.F.No.483

An act relating to the practice of massage; amending Minnesota Statutes 1971, Sections 146.16; 155.19; and Minnesota Statutes, 1973 Supplement, Section 154.04; repealing Minnesota Statutes 1971, Sections 148.33 to 148.36; 148.41; 148.43; 148.46 to 148.511; and repealing Minnesota Statutes, 1973 Supplement, Sections 148.37 and 148.45,

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1971, Section 146.16, is amended to read:

146.16 MASSAGE; EXCEPTIONS. Nothing in this chapter shall be construed to prohibit any person from giving treatment by massage, as defined by section 148.33; provided, that such persons are duly licensed, or prohibit any person from using any antiseptic, germicide, or disinfectant prescribed by the state or local boards of health of the

Changes or additions indicated by underline deletions by strikeout