

CHAPTER 523—H. F. No. 969

An act relating to tax on royalties and amending Minnesota Statutes 1961, Section 299.03.

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

Section 1. Minnesota Statutes 1961, Section 299.03, is amended to read:

299.03 Ore; tax on royalties; reports to commissioner. Every person to whom royalty is paid shall, on or before the first day of February, make and file with the commissioner of taxation annually a report; ~~verified by the person making the same;~~ setting forth the amount of royalty received by such person during the preceding calendar year, and such other information as the commissioner of taxation may require.

Approved May 6, 1963.

CHAPTER 524—H. F. No. 971

An act relating to tax on royalties and amending Minnesota Statutes 1961, Section 299.05.

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

Section 1. Minnesota Statutes 1961, Section 299.05, is amended to read:

299.05 Ore; tax on royalties; assessment by commissioner. Upon the receipt by the commissioner of taxation of the report provided for in section 299.03, he shall determine, from such information as he may possess, or obtain, whether the same is correct, or otherwise; and, if found correct, he shall determine therefrom the amount of tax due from such person, enter the amount thereof in his records, make his certificate of taxes due thereon from such person, and the amount that has been paid thereon; and, on or before June 15 30, of each year, file the same with the state auditor and file a duplicate thereof with the state treasurer. The commissioner of taxation shall have power, in case he shall deem the report incorrect, or in case the report is not made and filed with the commissioner as provided in section 299.03, to make his findings as to the amount of such taxes due after hearing upon notice to the person interested, and his findings shall have the same effect as the determination of the amount of such taxes upon a report made as hereinbefore provided.

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