

the October, 1969, meeting, fix the boundaries as provided for in this act.

Sec. 2. Effective with the date of this legislation no board of education of any organized school district or an unorganized territory, or association thereof, not a part of an independent school district maintaining classified elementary and secondary schools with grades one through twelve, shall have the power to obligate such school district, or association thereof, for any bonded debt or capital expenditure in excess of \$100 without prior approval of the proposed annexing district, provided, however, that such debt may be incurred but shall remain an obligation of the incurring school district, or association thereof, and the county auditor shall levy separately against the assessed valuation of such district, or association thereof, an amount sufficient to amortize such debt.

Sec. 3. Except as otherwise provided for in this act provisions of Minnesota Statutes 1967, Sections 122.41 to 122.52 shall continue to apply to a school district or unorganized territory referred to or identified therein.

Approved June 6, 1969.

CHAPTER 1049—S. F. No. 1438

[Coded]

An act relating to taxation; providing for certain refund claims in respect of sales and use tax; appropriating money; amending Minnesota Statutes 1967, Section 297A.35 by adding a subdivision, and Chapter 290 by adding a section.

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

Section 1. Minnesota Statutes 1967, Section 297A.35, is amended by adding a subdivision to read:

Subd. 3. Taxation; refund; sales and use tax. A person who has paid an amount of tax to a retailer engaged in providing electricity in respect to the purchase for agricultural production of electricity which is exempt from tax under section 297A.25, subdivision 1, clause (h) may file a claim for refund of such tax with the commissioner, notwithstanding any other provision of this chapter. Such claim for refund shall be made pursuant to section 2 of this act.

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

Sec. 2. Minnesota Statutes 1967, Chapter 290, is amended by adding a section to read:

Sec. [290.501]. **Claim for refund of sales tax.** *A person entitled to a refund of sales tax pursuant to section 1 of this act shall claim such refund on his Minnesota income tax return, or if the person is not required to file an income tax return, upon such form as the commissioner may prescribe. The claim shall apply to the taxable year covered by the return upon which the claim is made or, if no return is required, then to a calendar year. If no return is required, the claim shall be filed on or before April 15 for the preceding calendar year. Each claim shall be accompanied by a certificate from the electrical retailer furnishing the claimant with electricity to the effect that such electrical retailer has not previously filed a claim for refund of tax in respect to the purchase for which the claim is made.*

The commissioner, within the applicable period of limitations, may offset the amount of the claim against any liability of the person for income tax and pay the balance due, if any, to the claimant. All payments pursuant to this section shall be made from the income tax school fund in amounts equal to the credits and payments authorized by section 1. So much money as is needed therefor is annually appropriated from the property tax relief fund. The provisions of appeals from this section shall be governed by Minnesota Statutes, Section 297A.35.

Sec. 3. *The provisions of this act shall apply to sales or use taxes paid as described in section 1, subsequent to December 31, 1968.*

Approved June 6, 1969.

CHAPTER 1050—S. F. No. 1471

[Not Coded]

An act relating to the payment of survivorship benefits to the widows of certain judges; appropriating moneys from the general revenue fund to the special survivors retirement account in reimbursement of moneys heretofore paid.

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

Section 1. **Judges; widows benefits; appropriation.** In order to repay the special survivor retirement account in the state trea-

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