

the prescribed form, and to correspond with the assessment districts. The rate percent necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the state board of equalization, but, in calculating such rates, no rate shall be used resulting in a fraction other than a decimal fraction, or less than one-tenth of a mill; and, in extending any tax, whenever it amounts to the fractional part of a cent, it shall be made one cent. The tax lists shall also be made out to correspond with the assessment books in reference to ownership and description of property, with columns for the valuation and for the various items of tax included in the total amount of all taxes set down opposite each description; and opposite each description which has been sold for taxes, and which is subject to redemption, but not redeemed, shall be placed the words "sold for taxes." The amount of all special taxes shall be entered in the proper columns, but the general taxes may be shown by entering the rate percent of each tax at the head of the proper columns, without extending the same, in which case a schedule of the rates percent of such taxes shall be made on the first page of each tax list. If the auditor shall fail to enter on any such list before its delivery to the treasurer any tax levied, such tax may be subsequently entered. *The tax lists shall be deemed completed, and all taxes extended thereon, as of November 16 annually.*

Approved May 9, 1969.

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CHAPTER 324—S. F. No. 1196

[Not Coded]

*An act relating to St. Louis county; providing for the transfer of moneys from the county hospital fund to the county general revenue fund and for their disposition.*

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

Section 1. **St. Louis county; hospital fund; transfer.** Notwithstanding the provisions of any other law to the contrary, the entire balance in the county hospital fund of St. Louis county on the effective date of this act, and any moneys subsequently accruing thereto, are transferred to the general revenue fund of said county. The amount transferred to the general revenue fund pursuant to the provisions of this act shall be appropriated, transferred, and given by the county board as follows: (a) \$62,500 to Range Mental Health Center, Inc., Virginia, Minnesota, to complete their building

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

construction program; (b) \$100,000 to Duluth Day Activity Center, Inc., Duluth, Minnesota, for the purpose of acquiring suitable sites and constructing necessary buildings for a Day Activity Center for the mentally retarded and for equipping and maintaining same, with the balance of the money remaining resulting from such transfer to be appropriated and expended by the board of county commissioners for like projects.

Sec. 2. This act shall take effect upon its approval by the board of county commissioners of the county of St. Louis and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 9, 1969.

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## CHAPTER 325—S. F. No. 1288

[Coded in Part]

*An act relating to taxes on and measured by net income and interest rate and overpayment of estimated tax by corporations; amending Minnesota Statutes 1967, Sections 290.0611, Subdivisions 2 and 3; 290.45, Subdivision 2; 290.50, Subdivision 1; 290.53, Subdivisions 1 and 2; 290.92, Subdivisions 11, 13 and 15; 290.93, Subdivision 9; and Chapter 290 by adding a new section.*

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

Section 1. Minnesota Statutes 1967, Section 290.0611, Subdivision 2, is amended to read:

Subd. 2. **Income tax; corporations; interest rate and overpayment; fraudulent claim.** In any case in which it is determined that a claim is or was excessive and was filed with fraudulent intent, the claim shall be disallowed in full, and, if the claim has been paid or a credit has been allowed against income taxes otherwise payable, the credit shall be cancelled and the amount paid may be recovered by assessment as income taxes are assessed. A penalty of 25 percent shall be imposed and such assessment shall bear interest from the due date of the return, until refunded or paid, at the rate of ~~four~~ six percent per annum. The claimant in such case, and any person who assisted in the preparation or filing of such excessive claim or supplied information upon which such excessive claim was prepared, with fraudulent intent, shall be guilty of a misdemeanor.

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