

CHAPTER 543—H. F. No. 376

An act relating to municipal courts; assignment of judges; amending Minnesota Statutes 1967, Section 2.724, Subdivision 3.

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

Section 1. Minnesota Statutes 1967, Section 2.724, Subdivision 3, is amended to read:

Subd. 3. **Municipal courts; assignment of judges.** When public convenience and necessity require it, the chief justice of the supreme court may assign any municipal judge of the state to serve and discharge the duties of a municipal judge in any other municipality not his own, at such times as the chief justice may determine. Any municipality so served by a municipal judge other than its own shall pay such judge all sums for travel, meals, lodging and communications necessarily paid or incurred by him as a result of such assignment *together with the per diem payment specified for a special judge of a municipal court by Minnesota Statutes, Section 488.22, Subdivision 1.*

Approved May 22, 1969.

CHAPTER 544—H. F. No. 915

[Coded in Part]

An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.33, Subdivision 2, and adding a new subdivision to the section.

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

Section 1. Minnesota Statutes 1967, Section 297A.33, Subdivision 2, is amended to read:

Subd. 2. **Taxation; sales and use tax; collection.** If the commissioner has ~~reasonable grounds for believing~~ *reason to believe* that the person required to file the return is about to remove himself or his property from this state with the purpose of evading the tax and penalties imposed by sections 297A.01 to 297A.44, or that the collection of such tax will be jeopardized by delays incident to other meth-

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

ods of collection, he may immediately declare such person's reporting period at an end and assess a tax on the basis of his own knowledge or information available to him, ~~mail such person written notice of the amount thereof; at his last known address;~~ demand its immediate payment; and, if payment is not immediately made, collect the tax by the any method prescribed in ~~subdivision 1 hereof; this chapter except that it need not await the expiration of the periods of time therein specified.~~ *It shall not be a defense to any assessment made under this section that the tax period has not terminated, or that the time otherwise allowed by law for filing a return has not expired, or that the notices otherwise required by law for making an assessment have not been given, or that the time otherwise allowed by law for taking or prosecuting an appeal or for paying the tax has not expired.*

Sec. 2. Minnesota Statutes 1967, Section 297A.33, is amended by adding a new subdivision to read:

Subd. 6. When any tax is due and payable as provided in this chapter the commissioner may issue his warrant to the sheriff of any county of the state commanding him to levy upon and sell the real and personal property of the person liable for said tax and to levy upon the rights to property of the person within the county and to return such warrant to the commissioner and pay to him the money collected by virtue thereof by a time to be therein specified, within 60 days from the date of the warrant. The sheriff shall proceed thereunder to levy upon and seize any property of the person and to levy upon the rights to property of the person within his county, except the homestead and household goods of the person and property of the person not liable to attachment, garnishment, or sale on any final process issued from any court under the provisions of Minnesota Statutes 1967, Section 550.37, and acts amendatory thereof, and shall sell so much thereof as is required to satisfy such taxes, interest, and penalties, together with his costs; but such sales shall, as to their manner, be governed by the laws applicable to sales of like property on execution issued against property upon a judgment of a court of record. The proceeds of such sales, less the sheriff's costs, shall be turned over to the commissioner, who shall retain such part thereof as is required to satisfy the tax, interest, penalties and costs, and pays over any balance to the taxpayer. Any action taken by the commissioner pursuant to this subdivision shall not constitute an election by the state to pursue a remedy to the exclusion of any other remedy providing for the collection of taxes required by this chapter.

Approved May 22, 1969.

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