

Sec. 3. [123.78] **Equal treatment.** Subdivision 1. The school board of any district which is now or hereafter eligible to receive state aid for transportation under Minnesota Statutes, Chapters 123 and 124, shall provide equal transportation within the district for all school children to any school when transportation is deemed necessary by any board by reason of distance or traffic condition in like manner and form as provided in Minnesota Statutes, Sections 123.16, Subdivisions 3 and 4; 123.18; 123.39; 124.22; and 124.51, Subdivision 5, when applicable.

Subd. 2. When transportation is provided, the scheduling of routes, manner and method of transportation, control and discipline of school children and any other matter relating thereto shall be within the sole discretion, control and management of the school board.

Sec. 4. [123.79] **Funds and aids.** Subdivision 1. Such state aids as may become available or appropriated shall be governed by Minnesota Statutes, Section 124.22, be paid to the school district entitled thereto for the equal benefit of all school children, and disbursed in such manner as determined by the board.

Subd. 2. The board of any district may expend any monies in its treasury, whether received from state or any other source for the purpose of providing equal transportation treatment of all school children attending school.

Sec. 5. The effective date of this act is July 1, 1969, but transportation of pupils as provided herein need not be implemented until August 15, 1970.

Approved May 22, 1969.

CHAPTER 571—H. F. No. 924

[Coded in Part]

An act relating to sales and use tax; amending Minnesota Statutes 1967, Sections 297A.01, Subdivision 2 and adding a new subdivision to said section; 297A.03, Subdivision 1; and 297A.04.

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

Section 1. Minnesota Statutes 1967, Section 297A.01, Subdivision 2, is amended to read:

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

Subd. 2. **Taxation; sales and use tax.** "Person" includes any individual, firm, partnership, joint venture, association, cooperative, social club, fraternal organization, municipal or private corporation whether organized for profit or not, estate, trusts, business trusts, receiver, trustee, syndicate, the United States, the state of Minnesota, any political subdivision of Minnesota, or any other group or combination acting as a unit, and the plural as well as the singular number. *"Person" shall also include any agent or consignee of any individual or organization enumerated in this subdivision.*

Sec. 2. Minnesota Statutes 1967, Section 297A.01, is amended by adding a new subdivision to read:

Subd. 13. "Agricultural production, as used in section 297A.25, subdivision 1(h)", includes, but is not limited to, horticulture; floriculture; raising of pets, fur bearing animals, research animals and horses.

Sec. 3. Minnesota Statutes 1967, Section 297A.03, Subdivision 1, is amended to read:

297A.03 Separate statement; collection from purchaser; advertising no tax; minimum; uniform tax collection methods. Subdivision 1. The tax shall be stated and charged separately from the sales price or charge for service *insofar as practicable* and shall be collected by the seller from the purchaser ~~insofar as practicable~~ and shall be a debt from the purchaser to the seller recoverable at law in *the same manner as other debts.*

Sec. 4. Minnesota Statutes 1967, Section 297A.04, is amended to read:

297A.04 Applications; member; vending machines; form. Every person desiring to engage in the business of making retail sales within Minnesota shall file with the commissioner an application for a permit and if such person has more than one place of business, an application for each place of business must be filed. A vending machine operator who has more than one vending machine location shall nevertheless be considered to have only one place of business for purposes of this section. *An applicant who has no regular place of doing business and who moves from place to place shall be considered to have only one place of business and shall attach such permit to his cart, stand, truck or other merchandising device.* The commissioner may require any person or class of persons obligated to file a use tax return under section 297A.27, subdivision 2, to file application for a permit. Every application for a permit shall be made upon a form prescribed by the commissioner and shall set forth the

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name under which the applicant intends to transact business, the location of his place or places of business, and such other information as the commissioner may require. The application shall be filed by the owner, if a natural person; by a member or partner, if the owner be an association or partnership; by a person authorized to sign the application, if the owner be a corporation.

Approved May 22, 1969.

CHAPTER 572—H. F. No. 925

An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.43.

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

Section 1. Minnesota Statutes 1967, Section 297A.43, is amended to read:

297A.43 Taxation; sales and use tax; confidential nature of information. It shall be unlawful for the commissioner or any other public official or employee to divulge or otherwise make known in any manner any particulars disclosed in any report or return required by sections 297A.01 to 297A.44, or any information concerning the affairs of the person making the return acquired from his records, officers, or employees while examining or auditing under the authority of sections 297A.01 to 297A.44, *except in connection with a proceeding involving taxes due under this chapter from the taxpayer making such report or return or where a question arises as to the proper tax applicable, that is, sales or use tax. In the latter instance, the commissioner may furnish information to a buyer and a seller with respect to the specific transaction in question.* Nothing herein contained shall be construed to prohibit the commissioner from publishing statistics so classified as not to disclose the identity of particular returns or reports and the contents thereof. Any person violating the provisions of this section shall be guilty of a gross misdemeanor.

The commissioner may enter into an agreement with the commissioner or other taxing officials of another state for the interpretation and administration of the acts of their several states providing for the collection of a sales and/or use tax for the purpose of promoting fair and equitable administration of such acts and to eliminate double taxation.

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