

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.

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

Notwithstanding the above provisions of this section, the commissioner, at his discretion, may furnish information on a reciprocal basis to the taxing officials of another state in order to implement the purposes of this chapter.

Approved May 22, 1969.

CHAPTER 573—H. F. No. 927

[Coded in Part]

An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.39, Subdivisions 1, 2, 3 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.39, Subdivision 1, is amended to read:

297A.39 Taxation; sales and use tax; penalties. Subdivision 1. If any tax imposed by sections 297A.01 to 297A.44, or any portion thereof, is not paid within the time herein specified for the payment, or an extension thereof, or within 30 days after final determination of an appeal to the tax court relating thereto, there shall be added thereto a specific penalty equal to *five ten* percent of the amount remaining unpaid. ~~The amount of said tax not timely paid, together with said penalty shall bear interest at the rate of four percent per annum from the time such tax should have been paid until paid. Any interest and penalty shall be added to the tax and be collected as a part thereof.~~

Sec. 2. Minnesota Statutes 1967, Section 297A.39, Subdivision 2, is amended to read:

Subd. 2. In case of any failure to make and file a return within the time prescribed by sections 297A.01 to 297A.44 or an extension thereof, unless it is shown that such failure is not due to wilful neglect, there shall be added to the tax in lieu of the *five ten* percent specific penalty provided in subdivision 1 *five ten* percent if the failure is for not more than 30 days with an additional five percent for each additional 30 days or fraction thereof during which such failure continues, not exceeding 25 percent in the aggregate. *If the penalty as*

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