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 extention 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*

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

computed does not exceed $10, a minimum penalty of $10 shall be assessed. The amount so added to any tax shall be collected at the same time and in the same manner ~~as the tax due~~ *and as a part of the tax unless the tax has been paid before the discovery of the negligence, in which case the amount so added shall be collected in the same manner as the tax.*

Sec. 3.   Minnesota Statutes 1967, Section 297A.39, Subdivision 3, is amended to read:

Subd. 3.   If any person, ~~with intent to evade the tax imposed by sections 297A.01 to 297A.44, shall fail~~ *wilfully fails* to file any return *or make any payment* required by sections 297A.01 to 297A.44, or ~~shall with such intent file~~ *wilfully files* a false or fraudulent return, *or wilfully attempts in any manner to evade or defeat any such tax or payment thereof,* there shall also be imposed on him as a penalty an amount equal to 50 percent of any tax (less any amounts paid by him on the basis of such false or fraudulent return) found due from him for the period to which such return related. The penalty imposed by this subdivision shall be collected as part of the tax, and shall be in addition to any other penalties, civil and criminal, provided by this section.

Sec. 4.   Minnesota Statutes 1967, Section 297A.39, is amended by adding a new subdivision to read:

Subd. 7.   **Interest.**   *The amount of tax not timely paid, together with any penalty provided by this section, shall bear interest at the rate of eight 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.*

Approved May 22, 1969.

CHAPTER 574—H. F. No. 1000

An act relating to taxation of property and the determination of market value of certain lands for tax purposes; amending Minnesota Statutes 1967, Sections 273.11 and 273.12.

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

Section 1.   Minnesota Statutes 1967, Section 273.11, is amended to read:

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