

[123.335] Independent school districts; imprest cash funds. *Subdivision 1. The board may establish one or more imprest funds for the payment in cash of any proper claim against the district which it is impractical to pay in any other manner, except that no claim for salary or personal expenses of a district officer or employee shall be paid from such funds. The board shall appoint a custodian of each such fund and he shall be responsible for its safekeeping and disbursement according to law. Money for the operation of such fund shall be secured by a transfer from the general fund. A claim itemizing all the various demands for which disbursements have been made from the fund shall be presented to the board at the next board meeting after the disbursements have been made. The board shall act upon it as in the case of other claims and an order shall be issued to the custodian for the amount allowed. The custodian shall use the proceeds of the order to replenish the fund; and if the board fails to approve the claim in full for any sufficient reason, he shall be personally responsible for the difference.*

Subd. 2. The board may authorize an imprest fund for the purpose of advancing money to officers or employees to pay the actual and necessary expenses of such officer or employee in attending meetings outside of the district. The board shall appoint a custodian of such fund and he shall be responsible for its safekeeping and disbursement according to law. Attendance at such meetings shall be authorized in advance by the board. At the first regular meeting of the board after such meeting, the officer or employee shall submit an itemized claim for the actual and necessary expenses incurred and paid by him in attending such meeting. The board shall act upon it as in the case of other claims and an order shall be issued to the officer or employee for the amount allowed. The officer or employee shall use the proceeds of the order to repay the amount advanced from the fund; and if the amount approved by the board is insufficient to repay the advance, he shall be personally responsible for the difference.

Approved May 23, 1969.

CHAPTER 632—H. F. No. 916

An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.32.

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

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

Section 1. Minnesota Statutes 1967, Section 297A.32, is amended to read:

297A.32 Taxation; sales and use tax; failure to file return. If any person required by sections 297A.01 to 297A.44 to file any return shall fail to do so within the time prescribed, or shall make, wilfully or otherwise, an incorrect, false, or fraudulent return, he shall, ~~on the written demand of the commissioner, upon written notice and demand, immediately~~ file such return, or corrected return, ~~within 30 days after the mailing of such written demand~~ and at the same time pay any tax due on the basis thereof. If such person shall fail ~~within that time~~ to file such return or corrected return, the commissioner shall make for him a return, or corrected return, from his own knowledge and from such information as he can obtain through testimony, or otherwise, and assess a tax on the basis thereof, which tax (less any payments theretofore made on account of the tax for the taxable period covered by such return) shall be *immediately* paid ~~within 10 days after the commissioner has mailed to such person a written notice of the amount thereof and demand for its payment upon written notice and demand.~~ Any such return or assessment made by the commissioner shall be prima facie correct and valid, and such person shall have the burden of establishing its incorrectness or invalidity in any action or proceeding in respect thereto.

Approved May 23, 1969.

CHAPTER 633—H. F. No. 920

[Coded]

An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.27 by adding a subdivision.

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

Section 1. Minnesota Statutes 1967, Section 297A.27, is amended by adding a subdivision to read:

Subd. 3. Taxation; sales and use tax; returns. Every person liable for any tax imposed by this chapter, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such regulations, as the commissioner may from time to time prescribe. Any such return or statement shall include therein the information required by such regulations and by the

Changes or additions indicated by italics, deletions by strikeout.