

## CHAPTER 651—H. F. No. 1523

[Not Coded]

*An act appropriating money to the commissioner of conservation for the employment of forest guards.*

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

Section 1. **Conservation; forest guards; salary appropriation.** There is appropriated to the commissioner of conservation from the general revenue fund in the state treasury for the fiscal year ending June 30, 1969, the sum of \$25,000 for the division of forestry, salaries. These funds are available for the payment of salaries of forest guards.

Sec. 2. This act is effective upon final enactment.

Approved May 23, 1969.

## CHAPTER 652—H. F. No. 1561

[Not Coded]

*An act authorizing the county board of Big Stone county to levy a tax for county health nurse budget purposes.*

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

Section 1. **Big Stone county; nurse; tax levy.** The county board of Big Stone county may levy a tax not to exceed five mills on the dollar of the taxable valuation of the county for county health nurse budget purposes.

Sec. 2. This act takes effect when approved by the county board of Big Stone county, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 24, 1969.

## CHAPTER 653—H. F. No. 1563

*An act relating to workmen's compensation; amending Minnesota Statutes 1967, Section 176.131, Subdivision 10.*

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 176.131, Subdivision 10, is amended to read:

Subd. 10. **Workmen's compensation; special compensation fund.** The special compensation fund is created for the purposes provided in this section in the following manner:

(1) In every case of death of an employee resulting from personal injury arising out of and in the course of his employment where there are no persons entitled to at least \$500 in monetary benefits of dependency compensation, the employer shall pay to the commission the sum of \$500;

(2) When an employee shall suffer personal injury which results in *permanent partial disability and which entitles him to compensation* for a scheduled permanent partial disability under Minnesota Statutes, Section 176.101; the employer shall in addition to compensation provided therein, pay to the commission for the benefit of the special compensation fund a lump sum without interest deduction equal to *not less than two percent nor more than six percent*, of such total compensation, as soon as the total amount of the permanent partial disability payable for the particular injury is determined by the commission, or arrived at by agreement of the parties and such amount is approved by the commission.

*Annually on June 30, the commission shall determine the rate to be paid, which shall be effective as to injuries occurring on or after January 1 next following. When the balance in the special compensation fund is less than the sum of \$750,000, the rate shall be six percent; and when said balance is more than \$750,000 and less than \$1,250,000, the rate shall be four percent; and when the balance exceeds \$1,250,000, the rate shall be two percent.*

Such sums as are paid to the workmen's compensation commission pursuant to the provisions hereof, shall be by it deposited with the state treasurer for the benefit of the special compensation fund and be used to pay the benefits provided by Chapter 176. All money heretofore arising from the provisions of this section or similar law shall be transferred to this special compensation fund.

The state treasurer shall be the custodian of this special fund and the workmen's compensation commission shall direct the distribution thereof, the same to be paid as other payments of compensation are paid. In case deposit is or has been made under the provisions of clause (1) and dependency later is shown, or if deposit is or has been made pursuant to either clause (1) or (2) by mistake or inadvertence, or under such circumstances that justice requires a refund

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thereof, the state treasurer is hereby authorized to refund such deposit under order of the workmen's compensation commission. There is appropriated to the persons entitled to such refunds from the fund an amount sufficient to make the refund and payment.

Approved May 23, 1969.

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CHAPTER 654—H. F. No. 1658

[Coded in Part]

*An act relating to taxes; amending Minnesota Statutes 1967, Sections 290.92 by adding a new subdivision and 297A.27, Subdivision 1.*

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

Section 1. Minnesota Statutes 1967, Section 290.92, is amended by adding a new subdivision to read:

**Subd. 18. Taxation; tax returns; confession of judgment.** *Any return that is required to be filed with the commissioner of taxation under this section shall (a) contain a written declaration that it is made under the penalties of criminal liability for wilfully making a false return, and (b) shall contain a confession of judgment for the amount of the tax shown due thereon to the extent not timely paid.*

Sec. 2. Minnesota Statutes 1967, Section 297A.27, Subdivision 1, is amended to read:

**297A.27 Returns.** Subdivision 1. On or before the 25th day of each month in which taxes imposed by sections 297A.01 to 297A.44 are payable, a return for the preceding reporting period shall be filed with the commissioner in such form as the commissioner may prescribe, verified by a written declaration that it is made under the criminal penalties for wilfully making a false return, *and in addition shall contain a confession of judgment for the amount of the tax shown due thereon to the extent not timely paid.* Any person making sales at retail at two or more places of business may file a consolidated return subject to such regulations as the commissioner may prescribe.

Approved May 23, 1969.

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