mand for immediate payment of the taxes contained in the written statement shall be made by the person making personal service.

Approved March 18, 1969.

CHAPTER 67—H. F. No. 919

An act relating to sales and use tax; amending Minnesota Statutes 1967, Section 297A.30.

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

Section 1. Minnesota Statutes 1967, Section 297A.30, is amended to read:

297A.30 Taxation; sales tax; extensions; interest. The commissioner may extend the time for filing returns and remittance of tax, deficiencies and penalties for not more than 60 days. He may require a tentative return at the time fixed for filing the regularly required return and payment of a tax therewith on the basis of such tentative return.

Where an extension of time for payment has been granted under this section, interest shall be payable at the rate provided in section 297A.39 from the date when such payment should have been made, if no extension had been granted, until such tax is paid.

Approved March 18, 1969.

CHAPTER 68—H. F. No. 1847

[Not Coded]

An act to legalize proceedings heretofore taken by Independent School District No. 279 (Osseo) in the authorization and sale of bonds, and validating and authorizing the issuance of such bonds.

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

Section 1. Independent School District No. 279; building bonds; validating. All proceedings heretofore taken by Independent School District No. 279, whose administrative offices are situated at Osseo, Minnesota, preliminary to and in the authorization, sale, and

Changes or additions indicated by italics, deletions by strikeout.