

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~~.

issuance of \$8,000,000 of school building bonds to be dated as of April 1, 1969, are legalized and validated, and said bonds, when issued and delivered for value in accordance with the purchase agreement heretofore approved by the school board, shall be valid and binding general obligations of the school district in accordance with their terms, as set forth in the resolutions providing for their issuance and sale, notwithstanding any nonconformity thereof with the maximum interest rate and minimum sale price provisions or any other provisions of existing law.

Sec. 2. It is expressly found and determined that this act is remedial in nature, being necessary to protect the financial credit of the school district and to secure the orderly continuation of its educational system.

Sec. 3. This act shall become effective upon final enactment without local approval.

Approved March 24, 1969.

CHAPTER 69—H. F. No. 89

An act relating to holidays; setting the date of certain legal holidays; amending Minnesota Statutes 1967, Section 645.44, Subdivision 5.

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

Section 1. Minnesota Statutes 1967, Section 645.44, Subdivision 5, is amended to read:

Subd. 5. **Holidays; designation of date.** "Holiday" includes New Year's Day, January 1; ~~Lincoln's Birthday, February 12;~~ *Washington's and Lincoln's Birthday, the third Monday in February 22;* Memorial Day, *the last Monday in May 30;* Independence Day, July 4; Labor Day, the first Monday in September; Christopher Columbus Day, *the second Monday in October 12;* ~~Christmas Day, December 25; the Friday next preceding Easter Sunday, commonly known as Good Friday; Thanksgiving Day, and Veterans Day, November 11~~ *Veterans Day, the fourth Monday in October; Thanksgiving Day, the fourth Thursday in November; and Christmas Day, December 25;* provided, when New Year's Day, January 1; ~~or Memorial Day, May 30;~~ or Independence Day, July 4; or Christmas Day, December 25; falls on Sunday, the following day shall be a holiday *and, provided,*

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