eree determines the amount of contributions due under sections 268.03 to 268.24, then, if such amount, together with interest and penalties, is not paid within 30 days after such decision, the provisions of section 268.16, subdivision 3, shall apply; and the commissioner shall proceed thereunder, substituting a certified copy of the final decision in place of the contribution report therein provided.

- Sec. 13. Minnesota Statutes 1967, Section 268.16, Subdivision 6, is amended to read:
- Subd. 6. Adjustments, refunds. If, not later than three years after the date of payment of any amount as contributions or interest thereon, an employer who has made such payment shall make application for an adjustment thereof in connection with subsequent contribution payments, or for a refund thereof because such adjustment cannot be made, and if the commissioner shall determine that payment of such contributions or interest or any portion thereof was erroneous, the commissioner shall allow such employer to make an adjustment thereof, without interest, in connection with subsequent contribution payments by him, or if such adjustment cannot be made, the commissioner shall refund from the fund to which such payment has been credited, without interest, the amount erroneously paid. For like cause and within the same period, adjustment or refund may be so made on the commissioner's own initiative.

In the event that any application for adjustment or refund is denied in whole or in part, a written notice of such denial shall be mailed to the applicant. Within 30 days after the mailing of such notice of denial to the applicant's last known address, the applicant may request, in writing, that the commissioner grant a hearing for the purpose of reconsidering the facts submitted and to consider any additional information. Proceedings on the appeal shall be had in accordance with section 268.12, subdivision 13.

Sec. 14. Minnesota Statutes 1967, Section 268.06, Subdivision 3, and Laws 1967, Chapter 439, Section 3, are repealed.

Approved May 28, 1969.

## CHAPTER 855-S. F. No. 1813

An act relating to highway advertising; removal of advertising devices; amending Minnesota Statutes 1967, Section 173.49.

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 173.49, is amended to read:
- 173.49 **Highways; advertising devices; exemptions.** The following advertising devices are exempt from the provisions of sections 173.43 to 173.54:
- (1) Advertising devices which are erected or are to be erected or maintained on property for the purposes of setting forth or indicating:
- (a) The name and address of the owner, lessee, or occupant of such property;
- (b) The name or type of business or profession conducted on such property; or
- (c) Information required or authorized by law to be posted or displayed thereon.
- (2) Advertising devices of which the advertising copy is in no part visible from any traveled portion of the aforesaid highways;
- (3) Advertising devices indicating the sale or lease of the property upon which they are placed; and
- (4) Directional or other official signs and notices erected or maintained by the state or other public agency having jurisdiction;
- (5) Service club and religious notices, except that a permit, without a fee therefor, shall be required.;
- (6) Advertising devices erected on or before May 26, 1965, which advertise resorts, restaurants or tourist related activities shall be exempt from the provisions of section 173.46, until September 15, 1970.

Spacing requirements, as set forth in section 173.46 are not applicable between exempt advertising devices and non-exempt advertising devices.

Approved May 28, 1969.

## CHAPTER 856—S. F. No. 1821

An act relating to bonding requirements for puchasers of flax straw, public or private local grain warehousemen and operators of

Changes or additions indicated by italics, deletions by strikeout.