

6212.1100 REQUIRED RECORDS, REPORTS, AND PAYMENTS FOR ISSUANCE OF CROSS-COUNTRY SKI PASSES.

Subpart 1. **Required records.** County auditors or state agencies must keep a record of all transactions relating to passes received by them and passes issued by them to their subagents. The record must include passes received, sold, or returned for redemption or credit, fees collected, commissions retained, remittances made, and cash on hand or deposited showing at all times the current status of the county auditor's or state agency's account and, in the case of the county auditor, the account of each subagent. Subagents must keep a record of all transactions relating to passes issued to them in the same manner as county auditors. All records may be subject to inspection and auditing by the commissioner.

Subp. 2. **Required payments and return of sold passes.** Subagents must, on or before the tenth day of each month, return to the auditor each sold-out pass book from the previous month. All proceeds from the sale of passes, except those for which the auditor has previously been paid, will be paid to the auditor at the time the books are returned. Partially sold pass books and all proceeds from the sale of passes from such books must be returned to the auditor no later than July 10 of each year.

Subp. 3. **Retention of sold passes.** The county auditor or state agency must preserve all stubs of sold passes, whether sold by the auditor, subagent, or state agency for at least one year after the end of the pass year.

Subp. 4. **Payments and reports by county auditors.** County auditors and state agencies must, on or before the 15th day of each month, mail or deliver to the license bureau a complete written report to the license bureau pertaining to all cross-country ski passes issued and sold. Reports must either be on forms provided by the commissioner or in a prescribed format. County auditors must include a warrant for 96 percent of all the pass fees, excluding issuing fees, collected through their or their subagents' sales. State agencies must include a warrant for 100 percent of all the pass fees collected through their sales. If a county auditor or state agency fails to submit monthly reports within the specified time period, the commissioner may withhold further consignments of passes until the report is received. An immediate accounting of all passes consigned to the county auditor or state agency during the current cross-country pass year may be required.

Subp. 5. **Final report of unsold passes and partially sold books.** The following provisions apply to final reports of unsold cross-country ski passes and partially sold books:

A. Each subagent who has taken on consignment passes for resale must, not later than July 10, return all unsold passes and partially sold pass books to the county auditor. The county auditor must give to each subagent a cash refund for unsold passes or credit in the case of consignment.

B. No later than August 15, county auditors or state agencies must prepare a final report that will show the total number of unsold and void passes to be credited toward their account and must contain a list of sequential numbers of such passes. Any unsold or void passes not reported for redemption or credit by the date prescribed will be presumed to have been sold and the county auditor and subagent or the state agency will be accountable.

Statutory Authority: *MS s 85.41*

History: *18 SR 83; 18 SR 1339*

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