

MINNESOTA STATUTES 1973 SUPPLEMENT

298.282 OCCUPATION TAXES

the qualifying municipality in the succeeding calendar year. If the amount distributable to any qualifying municipality, after final determination by the commissioner of taxation is less than the amount estimated to have been distributable to such qualifying municipality, such municipality may issue certificates of indebtedness in the amount of the shortage and may include in its next tax levy in excess of then existing levy limitations an amount sufficient to pay such certificates of indebtedness and interest thereon or, if no certificates were issued, an amount equal to such shortage.

[1973 c 631 s 8]

Subd. 4. On or before August 15, 1972, and on or before August 15 of each year thereafter, the state auditor shall issue his warrant in favor of the treasurer of each qualifying municipality in the amount determined by the commissioner of taxation to be due and payable to such qualifying municipality in such year.

[1973 c 631 s 9]

298.283 Change of status of municipality; date for determining status

If any qualifying municipality as defined in section 298.282, is consolidated with another municipality or part thereof, the secretary of state shall certify that fact to the commissioner of taxation, who shall determine the amounts payable to the consolidated municipality according to the combined population resulting, for the purpose of determining aid payable under the provisions of section 298.282. The determination of amounts payable under the provisions of section 298.282 shall however be based on the status of the municipality on January 1 of each year.

[1973 c 631 s 10]

CHAPTER 299. ORE; TAX UPON ROYALTIES

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299.06	Failure to make reports; penalty; procedure.	299.09	Assessment for tax; collection.
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299.012 Tax credit upon production of high labor cost ores and taconites

[For text of subds. 1 and 2, see M.S.1971]

Subd. 3. In case any tax is not paid at the time provided in section 299.07, the commissioner, not earlier than ten days after notice to the royalty recipient, shall direct the royalty payor to withhold from any royalties due, or to become due to said recipient, the amount of tax determined to be delinquent, and shall direct such royalty payor to remit the same to the commissioner of taxation in the same manner and under the same conditions as prescribed by said section 299.08 for the withholding and remitting of the royalty tax.

[1973 c 631 s 11]

299.05 Assessment by commissioner

Upon the receipt by the commissioner of taxation of the report provided for in section 299.03, he shall determine, from such information as he may possess, or obtain, whether the same is correct, or otherwise; and, if found correct, he shall determine therefrom the amount of tax due from such person, enter the amount thereof in his records, make his assessment of taxes due thereon from such person, and the amount that has been paid thereon; and, on or before June 30, of each year, demand payment from such person. The commissioner of taxation shall have power, in case he shall deem the report incorrect, or in case the report is not made and filed with the commissioner as provided in section 299.03, to make his findings as to the amount of such taxes due after hearing upon notice to the person interested, and his findings

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shall have the same effect as the determination of the amount of such taxes upon a report made as hereinbefore provided.

A person subletting land for the use of which he received royalty shall be required to pay taxes only on the difference between the amount of royalty paid by him and the amount received.

[1973 c 631 s 12]

299.06 Failure to make reports; penalty; procedure

If any person subject to the tax provided by this chapter shall fail to make the report provided for in section 299.03, at the time and in the manner therein provided, there shall accrue upon the tax herein imposed a penalty in an amount equal to ten percent of the tax so imposed, the said penalty to be imposed ratably in proportion to the number of days delinquent but not exceeding 60 days after which the full penalty of ten percent shall be applied. After the said penalty or any proportion thereof has been assessed the commissioner of taxation shall serve notice by registered mail to the royalty recipient at his last known address of the amount of penalty due and of his intention to demand payment thereof from the royalty payor by withholding the same in the same manner as provided for withholding the royalty tax under section 299.08. Thereupon the commissioner not earlier than ten days after notice to the royalty recipient shall direct the royalty payor to withhold from any royalties due, or thereafter to become due said recipient, the amount of the penalty so assessed and remit the same to the commissioner of taxation in the same manner and under the same conditions as prescribed by said section 299.08 for the withholding and remitting of the royalty tax.

[1973 c 631 s 13]

299.07 Time for payment

Any portion of such tax that has not been withheld and paid by the royalty payor, as herein required, shall be due and payable on or before July 15, of each year.

[1973 c 631 s 14]

299.08 Lien; payment of tax

The situs of royalty, for all purposes of this chapter, shall be in this state; and the tax herein provided for shall be a specific lien from the time the royalty accrues upon all and singular the right, title, and interest of the person to whom such royalty is payable, in and to the land, for permission to explore, mine, take out, and remove ore on which the royalty is paid, and shall be a specific lien upon such royalties as they accrue. Every person paying royalty to another which is subject to tax hereunder, upon which the royalty tax has not been paid, shall withhold the amount of the tax upon such royalty and remit the same to the commissioner of taxation at the time the royalty is paid. Such payment shall operate to discharge to that extent the liability of the person paying such royalty to the royalty recipient. In addition thereto, he shall withhold any additional amounts certified pursuant to section 299.012, subdivision 3. At the time of such payment he shall file with the commissioner of taxation a report thereof on forms to be prescribed by the commissioner of taxation. If any person paying royalty to another shall fail to withhold the tax thereon or the penalty imposed by section 299.06, after notice thereof as therein provided, and pay the same to the commissioner of taxation, he shall be liable for the amount of such tax and penalty, with interest at the rate of 12 percent per annum from the time the same should have been paid, to be recovered in an action by the attorney general for and on behalf of the state. The commissioner of taxation, may, upon petition of any royalty payor or recipient, upon such conditions as he may impose, permit the paying of the tax in one annual payment instead of as such royalty accrues, in which case such annual payment shall be made at such times as the commissioner of taxation directs, not later than June 30 of the year fol-

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lowing the accrual of the royalty. No such extension of time shall be granted unless, as one of the conditions thereof, the royalty payor shall guarantee the payment of the tax.

In the event the royalty is paid in ore instead of in cash the tax provided for herein shall be a specific lien upon the ore apportioned to the royalty recipient; or, if such ore be not apportioned, upon the royalty recipient's interest in the ore mined, and such ore shall not be shipped from this state unless:

(1) The royalty tax be paid; or

(2) A bond be given to secure such payment, upon a form and with sureties approved by the commissioner of taxation, in an amount 25 percent in excess of his estimate of the tax; or

(3) The estimated amount of the tax, such estimate to be made by the commissioner of taxation, be deposited with the state treasurer as security for such payment; or

(4) The payment of the tax be guaranteed or secured in some other manner satisfactory to the commissioner of taxation.

[1973 c 631 s 15]

299.09 ASSESSMENT FOR TAX; COLLECTION

The assessment of the commissioner of taxation for the tax and penalties imposed by the foregoing provisions of this chapter shall be *prima facie* evidence, in any court where proceedings may be brought, that the amount therein stated is due the state from the person against whom the same is assessed.

[1973 c 631 s 16]

299.10 PENALTY FOR NON-PAYMENT; COLLECTION OF DELINQUENT TAX

If the tax herein provided for is not paid by July 15 of the year when due and payable a penalty of ten percent thereof shall immediately accrue and thereafter one percent per month shall be added to such tax while it remains unpaid. On July 16, of each year, the commissioner of taxation shall deliver a certification of unpaid liability to the attorney general, whose duty it shall be to bring an action in the district court of Ramsey county for the amount of such tax, together with penalties, interest, and costs of the proceedings; and the judgment of the court, when so obtained and properly docketed, shall be a lien upon all right, title, and interest of the taxpayer to the land upon which such tax is a lien from the time the same is docketed; and the lien shall continue without limitation, with interest at the rate of one percent per month, and the property may be sold in satisfaction of the judgment in the same manner as provided by law for the sale of property upon execution.

[1973 c 631 s 17]

CHAPTER 299D. DIVISION OF HIGHWAY PATROL

Sec.
299D.03 Highway patrol.

299D.03 Highway patrol

[For text of subds. 1 and 1a, see M.S.1971]

Subd. 2. Salaries. (1) Each such employee other than the chief supervisor, lieutenant colonel, majors, captains, and sergeants hereinafter designated shall be known as patrol officers.

(2) There may be appointed one lieutenant colonel; and such majors, captains, sergeants and officers as the commissioner deems necessary to carry out the duties and functions of the highway patrol. Persons in above named positions shall be appointed by law and have such duties as the commissioner may direct and, except for officers, shall be selected from the patrol officers, sergeants, captains, and majors who shall have had at least five years' experience as either patrol officers, sergeants, or supervisors.