

**299.08 ORE; TAX UPON ROYALTIES**

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.

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(3) Commencing July 11, 1973, the salaries for all members of the highway patrol, except for the chief supervisor shall be as shown in the following table:

## TIME IN RANK

	Base Salary	1 Year	2 Years	3 Years
Officer	\$ 808	851	894	938
Sergeant	1113	1113	1158	1158
Captain	1252	1252	1302	1302
Major	1408	1408	1464	1464
Lt. Col.	1584	1584	1647	1647
	4 thru 6 Years		7 thru 11 Years	12 Years and Over
Officer	982		1026	1070
Sergeant	1204		1204	1204
Captain	1354		1354	1354
Major	1523		1523	1523
Lt. Col.	1713		1713	1713

Commencing July 10, 1974, the salary rates for all highway patrol officers and sergeants as cited in section 299D.03, subdivision 2, clause (3), shall be increased by \$10 per month in lieu of receiving any salary differential for working evening and night hours.

In addition to the rates of pay provided above, all employees compensated according to the above salary table shall be paid a cost of living allowance to be determined and redetermined in the following manner:

The difference, if any, between the consumers price index for the city of Minneapolis-St. Paul, Minnesota (new series index 1967=100) as published for the months July, 1973, and April, 1974, by the Bureau of Labor Statistics of the United States Department of Labor shall be computed. For each full four tenths point increase so computed, one cent per hour shall be added to the hourly rate of pay of each highway patrol officer; and two tenths of one percent rounded to the nearest dollar shall be added to the monthly rate of pay of each sergeant, captain, major, and lieutenant colonel. Such cost of living allowance shall become effective the first full payroll period after July 1, 1974, and shall continue in effect until the first full payroll period after January 1, 1975. A redetermination of the cost of living allowance shall be made in October, 1974, and will involve computation of the difference, if any, between the aforementioned index as published for the base month of July, 1973, and the month of October, 1974. For each full four tenths point increase so computed one cent per hour shall be added to the hourly rate of pay of each officer; and two tenths of one percent rounded to the nearest dollar shall be added to the monthly rate of pay of each sergeant, captain, major and lieutenant colonel as a cost of living allowance. Such cost of living allowance shall become effective the first full payroll after January 1, 1975.

During periods when such cost of living allowance is in effect, it shall be added to the applicable basic hourly and monthly rates of pay for highway patrol officer, sergeant, captain, major and lieutenant colonel, and treated as a part thereof in all calculations involving employees' pay.

The commissioner of administration may direct the state auditor to transfer to the department of public safety the necessary amount to finance the increased cost of the cost of living provisions of this clause. This amount is appropriated from the trunk highway fund to the department of public safety for this purpose.

(4) Upon promotion, the person will be paid at the base salary rate of pay in effect for that rank, and shall subsequently be eligible for the time in rank increases calculated from the effective date of promotion.

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(5) Any time in rank increases in salary provided for in the tables in clause (3), shall be effective for the payroll period nearest the employee's anniversary date of employment.

The salary rates for all highway patrol officers and sergeants as cited in clause (3) shall be deemed to include reimbursement for meal and business expenses incurred by highway patrol officers and sergeants in the performance of their assigned duties in their patrol areas; business expenses include, but are not limited to: uniform costs, home garaging of squad cars and maintenance of home office.

[1973 c 653 s 23]

**Subd. 3. Air patrol; salary adjustment.** The commissioner of public safety may increase the salary of any member of the Minnesota highway patrol in an amount not to exceed \$215 per month for operation of fixed wing aircraft and \$290 per month for operation of helicopter during the period in which such member of the patrol is assigned air patrol duty. The commissioner of public safety may appoint, from among the members of the patrol assigned to air patrol duty, a chief pilot who may receive \$50 per month in addition to the air patrol duty salary differential permitted by this subdivision, during the period of his assignment as chief pilot.

[1973 c 734 s 1]

[For text of subds. 4 to 10, see M.S.1971]

**Subd. 10. Hearing on charges, decision, punishment.** The commissioner or his designated subordinate shall have power to compel the attendance of witnesses at any such hearing and to examine them under oath, and to require the production of books, papers, and other evidence at any such hearing, and for that purpose may issue subpoenas and cause the same to be served and executed in any part of the state. The employee accused shall be entitled to be confronted with the witnesses against him and have an opportunity to cross-examine the same and to introduce at such hearing testimony in his own behalf, and to be represented by counsel at such hearing. If the hearing is conducted by a designated subordinate of the commissioner such designated subordinate upon completion of the hearing shall forthwith transmit a transcript of the testimony of the hearing, together with his recommendations, to the commissioner. The commissioner, within 25 days after such hearing, shall render his decision in writing and file the same in his office. If after such hearing he finds that any such charge made against such state employee is true, he may punish the offending party by reprimand, suspension without pay, demotion, or dismissal. If upon any such hearing the commissioner shall find the charges made against such patrolman are not true, or dismiss such charges after such hearing, such patrolman shall be reinstated in his position and any salary or wages withheld from him pending the determination or decision of the commissioner upon such charges shall be paid to such patrolman by the commissioner out of state funds.

[1973 c 35 s 47]

**Subd. 11. Review by certiorari.** Any state highway patrolman who is so suspended, demoted, or dismissed may have such decision or determination of the commissioner reviewed by a writ of certiorari in the district court of the county where such patrolman resides. If such decision or determination of the commissioner shall be finally rejected or modified by the court, the patrolman shall be reinstated in his position, and the commissioner shall pay to the patrolman so suspended out of the funds of the state the salary or wages withheld from him pending the determination of the charges or as may be directed by the court.

[1973 c 35 s 48]

[For text of subd. 12, see M.S.1971]