

MINNESOTA STATUTES 1977 SUPPLEMENT

GASOLINE, GASOLINE SUBSTITUTES 296.025

schedule of non-probate assets and an inheritance tax return previously filed with the commissioner.

(d) For purposes of clause (b) the 90 day statute of limitations provided in this subdivision shall not begin to run until copies of all documents as the commissioner shall request, within 30 days of receipt of the inheritance tax return, for the proper valuation of assets and determination of the amount of the tax which may be due have been received by the commissioner.

[For text of subds 3 to 6, see M.S.1976]

[1977 c 203 s 1,2]

CHAPTER 294. GENERAL PROVISIONS

Sec.
294.26 Deposit of proceeds of tax.
294.27 Repealed.

Sec.
294.28 Repealed.

294.26 Deposit of proceeds of tax.

The proceeds of the taxes collected under sections 294.21 to 294.27 shall be deposited in the general fund of the state.

[1977 c 423 art 10 s 5]

NOTE: This section as amended by Laws 1977, Chapter 423, Article 10, Section 5, is effective for distributions made in any year after December 31, 1977.

294.27 [Repealed, 1977 c 423 art 10 s 30]

NOTE: This section is repealed effective for distributions made in any year after December 31, 1977.

294.28 [Repealed, 1977 c 423 art 10 s 30]

NOTE: This section is repealed effective for distributions made in any year after December 31, 1977.

CHAPTER 296. GASOLINE, GASOLINE SUBSTITUTES

Sec.
296.02 Gasoline, excise tax.
296.025 Special fuel, excise tax.
296.115 Revocation of motor carrier licenses.
[New]

Sec.
296.17 Unreported gasoline and special fuel;
gasoline and special fuel used in other
states; motor fuel road tax.
296.18 Refunds.

296.02 Gasoline, excise tax.

[For text of subd 1, see M.S.1976]

Subd. 1a. **Exception.** The provisions of subdivision 1 do not apply to gasoline purchased by a transit system owned by one or more statutory or home rule charter cities or towns.

[For text of subds 2 to 6, see M.S.1976]

[1977 c 339 s 1]

296.025 Special fuel, excise tax.

[For text of subd 1, see M.S.1976]

Subd. 1a. **Exception.** The provisions of subdivision 1 do not apply to special fuel purchased by a transit system owned by one or more statutory or home rule charter cities or towns.

[For text of subds 2 to 6, see M.S.1976]

[1977 c 339 s 2]