

# 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294.27 Repealed.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294.28 Repealed.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#### 294.27 [ Repealed, 1977 c 423 art 10 s 30 ]

NOTE: This section is repealed effective for distributions made in any year after December 31, 1977.

#### 294.28 [ Repealed, 1977 c 423 art 10 s 30 ]

NOTE: This section is repealed effective for distributions made in any year after December 31, 1977.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

## 296.115 GASOLINE, GASOLINE SUBSTITUTES

### 296.115 Revocation of motor carrier licenses.

Notwithstanding the provisions of section 296.11, if a motor carrier fails to file three consecutive road tax reports, the commissioner, by certified mail sent to the address on the latest report, shall notify the motor carrier of the commissioner's intention to revoke the license and of the motor carrier's right to request a hearing pursuant to section 296.11. If no request for a hearing is received within 30 days of the notice, the license may be revoked by the commissioner.

[ 1977 c 45 s 1 ]

### 296.17 Unreported gasoline and special fuel; gasoline and special fuel used in other states; motor fuel road tax.

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

Subd. 3. **Refunds on gasoline and special fuel used in other states.** Every person regularly or habitually operating motor vehicles upon the public highways of any other state or states and using in said motor vehicles gasoline or special fuel purchased or obtained in this state, shall be allowed a credit or refund equal to the tax on said gasoline or special fuel paid to this state on the gasoline or special fuel actually used in the other state or states. No credit or refund shall be allowed under this subdivision for taxes paid to any state which imposes a tax upon gasoline or special fuel purchased or obtained in this state and used on the highways of such other state, and which does not allow a similar credit or refund for the tax paid to this state on gasoline or special fuel purchased or acquired in such other state and used on the highways of this state. Every person claiming a credit or refund under this subdivision shall file, within 30 days after the tax to such other state, or states, is paid, a report in such form as may be prescribed by the commissioner, together with such proof of the payment of the tax, and of the fact that it was paid on gasoline or special fuel purchased or obtained within this state as the commissioner may require.

[For text of subds 5 to 10, see M.S.1976]

Subd. 11. **Reports.** Every motor carrier subject to the road tax shall, on or before the last day of April, July, October and January, file with the commissioner such reports of his operations during the previous three months as the commissioner may require and such other reports from time to time as the commissioner may deem necessary. The commissioner by regulation may exempt from the reporting requirements of this section those motor carriers all or substantially all of whose mileage is within this state, or states with which Minnesota has reciprocity and require in such instances an annual affidavit attesting to the intrastate or substantially intrastate character of their operations, provided that the enforcement of subdivisions 7 to 22 is not adversely affected thereby and that the commissioner is satisfied that an equitable amount of motor fuel is purchased within this state by such carriers.

Subd. 12. **Credits and refunds.** On all motor fuel purchased by a motor carrier within this state for consumption in his operations either within or without this state and upon which he has paid the motor fuel tax, such carrier if subject to the road tax in another state shall be entitled to a credit at the rate per gallon of the motor fuel tax paid to this state for such motor fuel consumed without the state. When the amount of the credit herein provided to which any motor carrier is entitled for any month exceeds the amount of the tax for which such carrier is liable for the same month, such excess may be refunded. Evidence of the payment of the motor fuel tax in such form as may be required by, or is satisfactory to, the commissioner, shall be furnished by such motor carrier claiming the refund. No refund shall be allowed unless the motor carrier has paid to another state a motor fuel tax on the excess fuel purchased in this state.

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## SALES TAXES; CERTAIN USES THEREOF 297.08

No refund shall be made unless the claim and evidence of payment to the other state shall be filed with the commissioner within 30 days of the date of the payment to the other state.

[For text of subs 13 to 22, see M.S.1976]

[ 1977 c 45 s 2-4 ]

### 296.18 Refunds.

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

Subd. 1a. [ Repealed, 1977 c 45 s 5 ]

[For text of subs 2 to 8, see M.S.1976]

## CHAPTER 297. SALES TAXES; CERTAIN USES THEREOF

Sec.  
297.08 Contraband.

Sec.  
297.12 Offenses.  
297.13 Revenue, disposal.

### 297.08 Contraband.

[For text of subs 1 to 3, see M.S.1976]

Subd. 4. **Disposal.** The property described in subdivision 1, clause 5 shall be confiscated after conviction of the person from whom it was seized, upon compliance with the following procedure: the commissioner or his agents, shall file with the court a separate complaint against the property, describing it and charging its use in the specified violation, and specifying substantially the time and place of the unlawful use. A copy of the complaint shall be served upon the defendant or person in charge of the property at the time of seizure, if any. If the person arrested is acquitted, the court shall dismiss the complaint against the property and order it returned to the persons legally entitled to it. Upon conviction of the person arrested, the court shall issue an order directed to any person known or believed to have any right or title or interest in, or lien upon, any of the property, and to persons unknown claiming any right, title, interest or lien in it, describing the property and stating that it was seized and that a complaint against it, charging the specified violation, has been filed with the court, and requiring the persons to file with the clerk of the court their answer to the complaint, setting forth any claim they may have to any right or title to, interest in, or lien upon the property, within thirty days after the service of the order as herein provided, and notifying them in substance that if they fail to file their answer within the time, the property will be ordered sold by the commissioner or his agents. The court shall cause the order to be served upon any person known or believed to have any right, title, interest or lien as in the case of a summons in a civil action, and upon unknown persons by publication, as provided for service of summons in a civil action. If no answer is filed as and within the time prescribed, the court shall, upon affidavit by the clerk of the court, setting forth the fact, order the property sold by the commissioner or his agents, and the proceeds of the sale, after deducting the expense of keeping the property and fees and costs of sale, paid into the state treasury, to the general fund. If answer is filed as and within the time provided, the court shall fix a time for hearing, which shall be not less than ten nor more than 30 days after the time for filing answer expires. At the time fixed for hearing, unless continued for cause, the matter shall be heard and determined by the court, without a jury, as in other civil actions. If the court shall find that the property, or any part thereof, was used in the violation specified in the complaint, he shall order the property unlawfully used, sold as herein provided, unless the owner shall show to the satisfaction of the court that he had no notice or knowledge or reason to believe that the property was used or intended to be used in the violation. The officer making a sale after deducting the expense of keeping the property, the fee for seizure, and the costs of