

MINNESOTA STATUTES 1977 SUPPLEMENT

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 [Repealed, 1977 c 45 s 5]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

297.08 SALES TAXES; CERTAIN USES THEREOF

the sale, shall pay all liens according to their priority, which are established at the hearing as being bona fide and as existing without the lienor having any notice or knowledge that the property was being used or was intended to be used for or in connection with the violation specified in the order of the court, and shall pay the balance of the proceeds into the state treasury to the general fund. Any sale under the provisions of this section shall operate to free the property sold from any and all liens thereon. Appeal from the order of the district court will lie to the supreme court as in other civil actions. At any time after seizure of the articles specified in this subdivision, and before the hearing herein provided for, the property shall be returned to the owner or person having a legal right to possession thereof, upon execution by him of a good and valid bond to the state of Minnesota, with corporate surety, in the sum of not less than \$100 and not more than double the value of the property seized, to be approved by the court in which the case is triable, or a judge thereof, conditioned to abide any order and the judgment of the court, and to pay the full value of the property at the time of seizure. The proceedings outlined in this subdivision may be dismissed by the commissioner when he deems it to be in the best interests of the state to do so.

[1977 c 203 s 7]

297.12 Offenses.

Subdivision 1. **Felony.** (a) Any person violating section 297.11, subdivision 1, shall be guilty of a felony.

(b) Any person violating section 297.11; subdivisions 2 or 5 by possessing, receiving, or transporting more than 20,000 cigarettes not stamped in accordance with the provisions of sections 297.01 to 297.13 shall be guilty of a felony.

[For text of subds 2 and 3, see M.S.1976]

[1977 c 203 s 8]

297.13 Revenue, disposal.

Subdivision 1. **Cigarette tax apportionment account.** Notwithstanding any other provisions of law, five and one-half percent of the revenues received from taxes, penalties and interest under sections 297.01 to 297.13 shall be deposited by the commissioner of revenue in the general fund and credited to a special account to be known as the "natural resources account," which is hereby created. Expenditures shall be made from said account only as may be authorized by law to carry out the provisions of this act and in conformance with the provisions of chapter 16. Five and one-half percent shall be deposited in the general fund and credited to the "natural resources acceleration" account for the purposes provided in Laws 1969, Chapter 879, Section 4. The balance of the revenues derived from taxes, penalties, and interest under sections 297.01 to 297.13 and from license fees and miscellaneous sources of revenue shall be deposited by the commissioner in the general fund and credited to the general fund.

[1977 c 347 s 45]

CHAPTER 297A. GENERAL SALES TAX AND DISTRIBUTION THEREOF

Sec.
297A.01 Definitions.

Sec.
297A.211 Common carriers as retailers.

297A.01 Definitions.

[For text of subds 1 and 2, see M.S.1976]

Subd. 3. A "sale" and a "purchase" includes, but is not limited to, each of the following transactions:

297.08 SALES TAXES; CERTAIN USES THEREOF

the sale, shall pay all liens according to their priority, which are established at the hearing as being bona fide and as existing without the lienor having any notice or knowledge that the property was being used or was intended to be used for or in connection with the violation specified in the order of the court, and shall pay the balance of the proceeds into the state treasury to the general fund. Any sale under the provisions of this section shall operate to free the property sold from any and all liens thereon. Appeal from the order of the district court will lie to the supreme court as in other civil actions. At any time after seizure of the articles specified in this subdivision, and before the hearing herein provided for, the property shall be returned to the owner or person having a legal right to possession thereof, upon execution by him of a good and valid bond to the state of Minnesota, with corporate surety, in the sum of not less than \$100 and not more than double the value of the property seized, to be approved by the court in which the case is triable, or a judge thereof, conditioned to abide any order and the judgment of the court, and to pay the full value of the property at the time of seizure. The proceedings outlined in this subdivision may be dismissed by the commissioner when he deems it to be in the best interests of the state to do so.

[1977 c 203 s 7]

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Subdivision 1. **Felony.** (a) Any person violating section 297.11, subdivision 1, shall be guilty of a felony.

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[For text of subds 2 and 3, see M.S.1976]

[1977 c 203 s 8]

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[1977 c 347 s 45]

CHAPTER 297A. GENERAL SALES TAX AND DISTRIBUTION THEREOF

Sec.
297A.01 Definitions.

Sec.
297A.211 Common carriers as retailers.

297A.01 Definitions.

[For text of subds 1 and 2, see M.S.1976]

Subd. 3. A "sale" and a "purchase" includes, but is not limited to, each of the following transactions:

MINNESOTA STATUTES 1977 SUPPLEMENT

GENERAL SALES TAX AND DISTRIBUTION 297A.211

(a) Any transfer of title or possession, or both, of tangible personal property, whether absolutely or conditionally, and the leasing of or the granting of a license to use or consume tangible personal property, for a consideration in money or by exchange or barter;

(b) The production, fabrication, printing or processing of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the production, fabrication, printing or processing;

(c) The furnishing, preparing or serving for a consideration of food, meals or drinks, not including hospitals, sanatoriums, nursing homes or senior citizens homes, meals or drinks purchased for and served exclusively to individuals who are 60 years of age or over and their spouses or to the handicapped and their spouses by governmental agencies, nonprofit organizations, agencies, or churches or pursuant to any program funded in whole or part through 42 USCA sections 3001 through 3045, wherever delivered, prepared or served, meals and lunches served at public and private schools, universities or colleges, or the occasional meal thereof by a charitable or church organization;

(d) The granting of the privilege of admission to places of amusement or athletic events and the privilege of use of amusement devices;

(e) The furnishing for a consideration of lodging and related services by a hotel, rooming house, tourist court, motel or trailer camp and of the granting of any similar license to use real property other than the renting or leasing thereof for a continuous period of 30 days or more;

(f) The furnishing for a consideration of electricity, gas, water, or steam for use or consumption within this state, or local exchange telephone service and intrastate toll service except such service provided by means of coin operated telephones; the tax imposed on amounts paid for telephone services is the liability of and shall be paid by the person paying for the services. Sales by municipal corporations in a proprietary capacity are included in the provisions of this clause.

[For text of subds 4 to 14, see M.S.1976]

[1977 c 363 s 1]

NOTE: Subdivision 3, as amended by Laws 1977, Chapter 363, Section 1, shall be effective for tax charged on telephone services rendered after December 31, 1977.

297A.211 Common carriers as retailers.

Subdivision 1. Every person, as defined in this chapter, who is engaged in interstate for-hire transportation of tangible personal property by motor vehicle may at their option, under rules and regulations prescribed by the commissioner, register as retailers and pay the taxes imposed by this chapter in accordance with this section. Persons referred to herein are: (1) persons possessing a certificate or permit authorizing for-hire transportation of property from the interstate commerce commission or the Minnesota public service commission; or (2) persons transporting commodities defined as "exempt" in for-hire transportation in interstate commerce; or (3) persons who, pursuant to contracts with persons described in clauses (1) or (2) above, transport tangible personal property in interstate commerce. Persons qualifying under clauses (2) and (3) must maintain on a current basis the same type of mileage records that are required by persons specified in clause (1) by the interstate commerce commission.

[For text of subd 2, see M.S.1976]

[1977 c 15 s 1]