## CHAPTER 299F STATE FIRE MARSHAL

299F.08 299F.26 Premises, when entered. Overpayments, claims for refund. 299F.77

Issuance of a license or permit to certain persons prohibited.

## 299F.08 PREMISES, WHEN ENTERED.

[For text of subds 1 to 3, see M.S.1984]

Subd. 4. Securing the scene. In order to prevent the loss, destruction, or alteration of evidence at a fire scene, fire officials may secure fire scenes for up to 48 hours after having extinguished the fire while warrants are obtained or while the investigation authorized in this section is conducted. Fire scene security may be accomplished by preventing any person from entering the fire scene or from removing property from the fire scene. An individual may enter the fire scene if accompanied by the fire official conducting the investigation, or if the individual obtains the fire official's written permission. Persons not complying with the fire security measures under this subdivision are guilty of obstructing legal process as defined in section 609.50. Nothing in this subdivision shall be construed to increase the civil liability of fire officials or to decrease municipal or state immunities as set forth in section 3.736 or 466.03.

History: 1985 c 141 s 1

## 299F.26 OVERPAYMENTS, CLAIMS FOR REFUND.

Subdivision 1. **Procedure, time limit, appropriation.** A company which has paid, voluntarily or otherwise, or from which there was collected an amount of tax for any year in excess of the amount legally due for that year, may file with the commissioner of revenue a claim for a refund of the excess. Except as provided in subdivision 4, no claim or refund shall be allowed or made after 3-1/2 years from the date prescribed for filing the return (plus any extension of time granted for filing the return but only if filed within the extended time) or after two years from the date of overpayment, whichever period is longer, unless before the expiration of the period a claim is filed by the company. For this purpose a return or amended return claiming an overpayment constitutes a claim for refund.

Upon the filing of a claim the commissioner shall examine the same and shall make and file written findings thereon denying or allowing the claim in whole or in part and shall mail a notice thereof to the company at the address stated upon the return. If such claim is allowed in whole or in part, the commissioner shall issue his certificate for the refundment of the excess paid by the company, with interest at the rate specified in section 270.76 computed from the date of the payment of the tax until the date the refund is paid or the credit is made to the company, and the commissioner of finance shall cause the refund to be paid as other state moneys are expended. So much of the proceeds of the taxes as is necessary are appropriated for that purpose.

[For text of subds 2 to 5, see M.S.1984]

History: 1Sp1985 c 14 art 15 s 17

## 299F.77 ISSUANCE OF A LICENSE OR PERMIT TO CERTAIN PERSONS PROHIBITED.

The following persons shall not be entitled to receive an explosives license or permit:

- (a) Any person who within the past five years has been convicted of a felony or gross misdemeanor involving moral turpitude, is on parole or probation therefor, or is currently under indictment for any such crime;
- (b) Any person with mental illness or mental retardation as defined in section 253A.02 who has been confined or committed in Minnesota or elsewhere for mental illness or mental retardation to any hospital, mental institution or sanitarium, or who has been certified by a medical doctor as being mentally ill or mentally retarded, unless he possesses a certificate of a medical doctor or psychiatrist licensed to practice in this state, or other satisfactory proof, that he no longer has this disability;
- (c) Any person who is or has been hospitalized or committed for treatment for the habitual use of a narcotic drug, as defined in section 152.01, subdivision 10 or a controlled substance, as defined in section 152.01, subdivision 4, or who has been certified by a medical doctor as being addicted to narcotic drugs or depressant or stimulant drugs, unless he possesses a certificate of a medical doctor or psychiatrist licensed to practice in this state, or other satisfactory proof, that he no longer has this disability;
- (d) Any person who by reason of the habitual and excessive use of intoxicating liquors is incapable of managing himself or his affairs and who has been confined or committed to any hospital, or treatment facility in this state or elsewhere as a "chemically dependent person" as defined in section 253B.02, or who has been certified by a medical doctor as being addicted to alcohol, unless he possesses a certificate of a medical doctor or psychiatrist licensed to practice in this state, or other satisfactory proof, that he no longer has this disability;
  - (e) Any person under the age of 18 years.

History: 1985 c 21 s 63