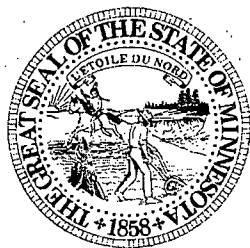


MINNESOTA STATUTES

2006

Embracing laws of a general and
permanent nature and certain other laws in force
or to be in force after the 2006 regular session

Compiled, edited, and published by the
Office of the Revisor of Statutes,
State of Minnesota



OFFICIAL PUBLICATION
OF THE
STATE OF MINNESOTA

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TABLE OF CONTENTS

VOLUME 1

	Page
Revisor's Certificate	iv
Table of Contents	v
Preface	
I The Office of Revisor of Statutes	xi
II History of the Publications of Minnesota Statutory Law	xii
III Changes in this Edition	xxviii
IV User's Guide	xxix
V Acknowledgements	xxxiii
Historical Documents	
Northwest Ordinance of 1787	xxxvii
Organic Act of Minnesota	xli
Act Authorizing a State Government	xlvii
Act of Admission into the Union	xlix
Minnesota Revised Statutes Enactment	li
Constitution of the United States	lv
Constitution of the State of Minnesota	lxxi
University Charter	lxxxix
Table of Chapters of Minnesota Statutes	xciii
Minnesota Statutes 2006, Chapters 1 to 43A	

VOLUME 2

Table of Contents	
Table of Chapters of Minnesota Statutes	
Minnesota Statutes 2006, Chapters 44 to 77	

VOLUME 3

Table of Contents	
Table of Chapters of Minnesota Statutes	
Minnesota Statutes 2006, Chapters 79 to 115A	

VOLUME 4

Table of Contents	
Table of Chapters of Minnesota Statutes	
Minnesota Statutes 2006, Chapters 115B to 142	

VOLUME 5

Table of Contents	
Table of Chapters of Minnesota Statutes	
Minnesota Statutes 2006, Chapters 144 to 168C	

MINNESOTA STATUTES 2006

TABLE OF CONTENTS

iv

VOLUME 6

Table of Contents
Table of Chapters of Minnesota Statutes
Minnesota Statutes 2006, Chapters 168D to 236A

VOLUME 7

Table of Contents
Table of Chapters of Minnesota Statutes
Minnesota Statutes 2006, Chapters 237 to 256M

VOLUME 8

Table of Contents
Table of Chapters of Minnesota Statutes
Minnesota Statutes 2006, Chapters 257 to 299N

VOLUME 9

Table of Contents
Table of Chapters of Minnesota Statutes
Minnesota Statutes 2006, Chapters 300 to 348

VOLUME 10

Table of Contents
Table of Chapters of Minnesota Statutes
Minnesota Statutes 2006, Chapters 349 to 450

VOLUME 11

Table of Contents
Table of Chapters of Minnesota Statutes
Minnesota Statutes 2006, Chapters 451 to 515B

VOLUME 12

Table of Contents
Table of Chapters of Minnesota Statutes
Minnesota Statutes 2006, Chapters 517 to 648

VOLUME 13

Table of Contents
Table I—Local Special Acts
Table II—Allocation of Acts
Table III—Internal Cross-reference Table
Table IV—Statutory Authority for Administrative Rules
User's Guide to the Index
Index

VOLUME 14

Table of Contents
User's Guide to the Index
Index

MINNESOTA STATUTES 2006

TABLE OF CONTENTS

v

VOLUME 15

Preface
Criminal Procedure
Sentencing Guidelines
Civil Procedure
Evidence
Miscellaneous
Record Access
General Rules of Practice
District Court Special Rules
Juvenile Court
Appellate Procedure
Professional Rules

TABLE OF CHAPTERS

TABLE OF CHAPTERS

JURISDICTION, CIVIL DIVISIONS

Chap.

- 1 SOVEREIGNTY, JURISDICTION, EMERGENCY OPERATION,
GENERAL POLICIES
- 2 TERRITORIAL DIVISIONS

LEGISLATURE

- 3 LEGISLATURE
- 3A LEGISLATORS' RETIREMENT
- 3C REVISOR OF STATUTES

CONSTITUTIONAL OFFICES

- 4 GOVERNOR
- 4A OFFICE OF STRATEGIC AND LONG-RANGE PLANNING
- 5 SECRETARY OF STATE
- 5A INTERNATIONAL STUDENT EXCHANGE ORGANIZATIONS
- 5B DATA PROTECTION FOR VICTIMS OF VIOLENCE
- 6 STATE AUDITOR
- 8 ATTORNEY GENERAL
- 9 EXECUTIVE COUNCIL

GOVERNMENT MISCELLANY

- 10 MULTIPLE BRANCHES OR OFFICES; OBSERVANCES
- 10A CAMPAIGN FINANCE AND PUBLIC DISCLOSURE
- 11A INVESTMENT OF STATE AND PENSION ASSETS
- 12 EMERGENCY MANAGEMENT

DATA PRACTICES

- 13 GOVERNMENT DATA PRACTICES
- 13A RELEASE OF INFORMATION BY FINANCIAL INSTITUTIONS
- 13B MATCHING PROGRAMS; COMPUTERIZED COMPARISON OF DATA
- 13C ACCESS TO CONSUMER REPORTS

MEETINGS OF PUBLIC BODIES

- 13D OPEN MEETING LAW

STATE AGENCIES

- 14 ADMINISTRATIVE PROCEDURE
- 15 STATE AGENCIES IN GENERAL
- 15A PUBLIC OFFICERS AND EMPLOYEES; COMPENSATION AND
ALLOWANCES

MINNESOTA STATUTES 2006

TABLE OF CHAPTERS

x

CAPITOL AREA

15B CAPITOL AREA ARCHITECTURAL AND PLANNING BOARD

ADMINISTRATION AND FINANCE

- 16A DEPARTMENT OF FINANCE
- 16B DEPARTMENT OF ADMINISTRATION
- 16C STATE PROCUREMENT
- 16D STATE DEBT COLLECTION
- 16E OFFICE OF ENTERPRISE TECHNOLOGY

AGRICULTURE

- 17 DEPARTMENT OF AGRICULTURE
- 17A LIVESTOCK MARKET LICENSING
- 17B GRAIN INSPECTION
- 18 PEST CONTROL
- 18B PESTICIDE CONTROL
- 18C FERTILIZER, SOIL AMENDMENT, AND PLANT AMENDMENT LAW
- 18D AGRICULTURAL CHEMICAL LIABILITY
- 18E AGRICULTURAL CHEMICAL RESPONSE AND REIMBURSEMENT LAW
- 18F GENETICALLY ENGINEERED ORGANISMS
- 18G PLANT PROTECTION AND EXPORT CERTIFICATION
- 18H NURSERY LAW
- 18J INSPECTION AND ENFORCEMENT
- 21 SEEDS
- 25 COMMERCIAL FEED
- 27 WHOLESALE PRODUCE DEALERS
- 28 COLD STORAGE
- 28A LICENSING FOOD HANDLERS
- 29 POULTRY, EGGS
- 30 POTATOES, WILD RICE, APPLES
- 31 FOOD
- 31A MEAT AND POULTRY INSPECTION
- 31B PACKERS AND STOCKYARDS
- 32 DAIRY PRODUCTS
- 34 NONALCOHOLIC BEVERAGES
- 35 ANIMAL HEALTH
- 37 STATE AGRICULTURAL SOCIETY; STATE FAIR
- 38 COUNTY AGRICULTURAL SOCIETIES, FAIRS, EXTENSION SERVICE
- 40A AGRICULTURAL LAND PRESERVATION PROGRAM
- 41 FAMILY FARM SECURITY PROGRAM
- 41A AGRICULTURAL RESOURCE LOAN AND ETHANOL DEVELOPMENT PROGRAMS
- 41B RURAL FINANCE AUTHORITY
- 41C AGRICULTURAL DEVELOPMENT
- 41D MINNESOTA AGRICULTURE EDUCATION LEADERSHIP COUNCIL

STATE EMPLOYMENT

- 43A DEPARTMENT OF EMPLOYEE RELATIONS

CITY MERIT SYSTEMS

44 MUNICIPAL CIVIL SERVICE

COMMERCE

45 DEPARTMENT OF COMMERCE; GENERAL POWERS

BANKING

46 GENERAL BANKING POWERS

47 FINANCIAL CORPORATIONS

48 BANKS

48A TRUST COMPANIES

49 LIQUIDATION, REORGANIZATION, CONSOLIDATION

50 SAVINGS BANKS

51A SAVINGS ASSOCIATIONS

52 CREDIT UNIONS

53 INDUSTRIAL LOAN AND THRIFT COMPANIES

53A CURRENCY EXCHANGES

53B MINNESOTA MONEY TRANSMITTERS ACT

53C MOTOR VEHICLE RETAIL INSTALLMENT SALES

54 INVESTMENT AND LOAN COMPANIES

55 SAFE DEPOSIT COMPANIES

56 REGULATED LOANS

58 MORTGAGE ORIGINATOR AND SERVICE LICENSING

INSURANCE

59A INSURANCE PREMIUM FINANCE COMPANIES

59B REGULATION OF SERVICE CONTRACTS

60A GENERAL INSURANCE POWERS

60B INSURERS REHABILITATION AND LIQUIDATION

60C INSURANCE GUARANTY ASSOCIATION

60D INSURANCE HOLDING COMPANY SYSTEMS

60E RISK RETENTION GROUPS

60F JOINT SELF-INSURANCE PLANS

60G ADMINISTRATIVE SUPERVISION

60H MANAGING GENERAL AGENTS

60J BUSINESS TRANSACTED WITH PRODUCER CONTROLLED INSURER

60K INSURANCE PRODUCERS

60L INVESTMENTS OF INSURERS

61A LIFE INSURANCE

61B LIFE AND HEALTH GUARANTY ASSOCIATION

62A ACCIDENT AND HEALTH INSURANCE

62B CREDIT INSURANCE

62C NONPROFIT HEALTH SERVICE PLAN CORPORATIONS

62D HEALTH MAINTENANCE ORGANIZATIONS

62E COMPREHENSIVE HEALTH INSURANCE

62F MEDICAL PRACTICE INSURANCE

62H CERTAIN EMPLOYER HEALTH COVERAGE ARRANGEMENTS

62I JOINT UNDERWRITING ASSOCIATION

MINNESOTA STATUTES 2006

TABLE OF CHAPTERS

xii

62J	HEALTH CARE COST CONTAINMENT
62L	SMALL EMPLOYER INSURANCE REFORM
62M	UTILIZATION REVIEW OF HEALTH CARE
62N	MINNESOTA COMMUNITY INTEGRATED SERVICE NETWORK ACT
62Q	REQUIREMENTS FOR HEALTH PLAN COMPANIES
62R	HEALTH CARE COOPERATIVES
62S	QUALIFIED LONG-TERM CARE INSURANCE POLICIES
62T	COMMUNITY PURCHASING ARRANGEMENTS
64B	FRATERNAL BENEFIT SOCIETIES
65A	FIRE AND RELATED INSURANCE
65B	AUTOMOBILE INSURANCE
66A	MUTUAL COMPANIES
67A	TOWNSHIP MUTUAL COMPANIES
68A	TITLE INSURANCE COMPANIES
69	FIRE AND POLICE DEPARTMENT AID; RELIEF ASSOCIATIONS
70A	INSURANCE RATE REGULATION
71A	RECIPROCALLS OR INTERINSURANCE CONTRACT EXCHANGE
72A	REGULATION OF TRADE PRACTICES
72B	INSURANCE ADJUSTERS
72C	READABILITY OF INSURANCE POLICIES
79	WORKERS' COMPENSATION INSURANCE
79A	WORKERS' COMPENSATION SELF-INSURANCE

SECURITIES, COMMERCIAL REGULATIONS

80A	REGULATION OF SECURITIES
80B	CORPORATE TAKEOVERS
80C	FRANCHISES
80D	CONTINUING CARE FACILITIES
80E	MOTOR VEHICLE SALE AND DISTRIBUTION
80F	MOTOR VEHICLE FUEL FRANCHISES
81A	UNIFORM ATHLETE AGENTS ACT
82	REAL ESTATE BROKERS AND SALESPERSONS
82A	MEMBERSHIP CAMPING PRACTICES
82B	REAL ESTATE APPRAISERS
83	SUBDIVIDED LANDS

NATURAL RESOURCES

83A	STATE GEOGRAPHIC FEATURES
84	DEPARTMENT OF NATURAL RESOURCES

CONSERVATION

84A	LANDS DEDICATED FOR CONSERVATION
84B	VOYAGEURS NATIONAL PARK
84C	CONSERVATION EASEMENTS
84D	INVASIVE SPECIES

RECREATION

85	DIVISION OF PARKS AND RECREATION
85A	MINNESOTA ZOO
85B	LAKE SUPERIOR CENTER AUTHORITY
86A	OUTDOOR RECREATION SYSTEM

MINNESOTA STATUTES 2006

xiii

TABLE OF CHAPTERS

- 86B WATER SAFETY, WATERCRAFT, AND WATERCRAFT TITLING
- 87A SHOOTING RANGE PROTECTION ACT

FORESTRY

- 88 DIVISION OF FORESTRY
- 89 STATE FORESTS; TREE PLANTING; FOREST ROADS
- 89A SUSTAINABLE FOREST RESOURCES
- 90 TIMBER LANDS

LANDS AND MINERALS

- 92 STATE LANDS; SALES, INVESTMENT OF PROCEEDS
- 93 MINERAL LANDS
- 94 LANDS, STATE FORESTS

GAME AND FISH

- 97A GAME AND FISH
- 97B HUNTING
- 97C FISHING

WATER

- 103A WATER POLICY AND INFORMATION
- 103B WATER PLANNING AND PROJECT IMPLEMENTATION
- 103C SOIL AND WATER CONSERVATION DISTRICTS
- 103D WATERSHED DISTRICTS
- 103E DRAINAGE
- 103F PROTECTION OF WATER RESOURCES
- 103G WATERS OF THE STATE
- 103H GROUNDWATER PROTECTION
- 103I WELLS, BORINGS, AND UNDERGROUND USES
- 110A RURAL WATER USER DISTRICTS

ENVIRONMENTAL PROTECTION

- 114C ENVIRONMENTAL REGULATORY INNOVATIONS
- 114D CLEAN WATER LEGACY ACT
- 115 WATER POLLUTION CONTROL; SANITARY DISTRICTS
- 115A WASTE MANAGEMENT
- 115B ENVIRONMENTAL RESPONSE AND LIABILITY
- 115C PETROLEUM TANK RELEASE CLEANUP
- 115D TOXIC POLLUTION PREVENTION
- 115E OIL AND HAZARDOUS SUBSTANCE DISCHARGE PREPAREDNESS
- 116 POLLUTION CONTROL AGENCY
- 116A PUBLIC WATER AND SEWER SYSTEMS
- 116B ENVIRONMENTAL RIGHTS
- 116C ENVIRONMENTAL QUALITY BOARD
- 116D ENVIRONMENTAL POLICY
- 116F RECYCLING OF SOLID WASTE
- 116G CRITICAL AREAS

MINNESOTA STATUTES 2006

TABLE OF CHAPTERS

xiv

ECONOMIC DEVELOPMENT AND PLANNING

- 116J DEPARTMENT OF EMPLOYMENT AND ECONOMIC DEVELOPMENT
- 116L WORKFORCE DEVELOPMENT
- 116M URBAN INITIATIVE BOARD
- 116O MINNESOTA TECHNOLOGY, INC.

ENVIRONMENTAL PROTECTION FUNDS

- 116P ENVIRONMENT AND NATURAL RESOURCES TRUST FUND
- 116Q GREAT LAKES PROTECTION FUND

BUSINESS DEVELOPMENT

- 116R AIRCRAFT FACILITIES; STATE FINANCING
- 116S MINNESOTA BUSINESS FINANCE, INC.
- 116T NORTHERN TECHNOLOGY INITIATIVE, INC.
- 116U EXPLORE MINNESOTA TOURISM

EMINENT DOMAIN; LOCAL DEPOSITORIES AND INVESTMENTS

- 117 EMINENT DOMAIN
- 118A DEPOSIT AND INVESTMENT OF LOCAL PUBLIC FUNDS

CHILDREN AND FAMILIES

- 119A DEPARTMENT OF EDUCATION; PROGRAMS
- 119B CHILD CARE PROGRAMS

EDUCATION CODE: PREKINDERGARTEN – GRADE 12

- 120A EDUCATION CODE; COMPULSORY ATTENDANCE
- 120B CURRICULUM AND ASSESSMENT
- 121A STUDENT RIGHTS, RESPONSIBILITIES, AND BEHAVIOR
- 122A TEACHERS AND OTHER EDUCATORS
- 123A SCHOOL DISTRICTS; FORMS FOR ORGANIZING
- 123B SCHOOL DISTRICT POWERS AND DUTIES
- 124D EDUCATION PROGRAMS
- 125A SPECIAL EDUCATION; EARLY CHILDHOOD INTERVENTION SYSTEM; ACADEMIES FOR THE DEAF AND BLIND; FUNDING
- 125B EDUCATION AND TECHNOLOGY
- 126C EDUCATION FUNDING
- 127A STATE ADMINISTRATION OF EDUCATION
- 128 COOK COUNTY SCHOOL DISTRICT
- 128B PINE POINT SCHOOL
- 128C HIGH SCHOOL LEAGUE
- 128D SPECIAL SCHOOL DISTRICT NO. 1, MINNEAPOLIS
- 129 CHIPPEWA FOREST LAND EXCHANGES; BORDER AGREEMENTS

ARTS

- 129C PERPICH CENTER FOR ARTS EDUCATION
- 129D ARTS ASSISTANCE

LIBRARIES

- 134 PUBLIC LIBRARIES; MULTICOUNTY, MULTITYPE LIBRARIES
- 134A COUNTY LAW LIBRARIES

POSTSECONDARY EDUCATION

- 135A PUBLIC POSTSECONDARY EDUCATION
- 136A MINNESOTA OFFICE OF HIGHER EDUCATION
- 136D INTERMEDIATE SCHOOL DISTRICTS
- 136F MINNESOTA STATE COLLEGES AND UNIVERSITIES
- 136G MINNESOTA COLLEGE SAVINGS PLAN
- 137 UNIVERSITY OF MINNESOTA

STATE HISTORY

- 138 HISTORICAL SOCIETIES; SITES; ARCHIVES; ARCHAEOLOGY; FOLKLIFE
- 138A LABOR INTERPRETIVE CENTER

PROPRIETARY SCHOOLS

- 141 PRIVATE CAREER SCHOOLS

HEALTH

- 144 DEPARTMENT OF HEALTH
- 144A NURSING HOMES AND HOME CARE
- 144D HOUSING WITH SERVICES ESTABLISHMENT
- 144E EMERGENCY MEDICAL SERVICES REGULATORY BOARD
- 144F EMERGENCY MEDICAL SERVICES SPECIAL TAXING DISTRICTS
- 144G ASSISTED LIVING SERVICES
- 145 PUBLIC HEALTH PROVISIONS
- 145A LOCAL PUBLIC HEALTH BOARDS
- 145B LIVING WILL
- 145C HEALTH CARE DIRECTIVES
- 146 HEALING ARTS, REGISTRATION
- 146A COMPLEMENTARY AND ALTERNATIVE HEALTH CARE PRACTICES
- 147 BOARD OF MEDICAL PRACTICE
- 147A PHYSICIAN ASSISTANTS, REGISTRATION
- 147B ACUPUNCTURE PRACTITIONERS
- 147C RESPIRATORY CARE PRACTITIONERS
- 147D TRADITIONAL MIDWIVES
- 148 PUBLIC HEALTH OCCUPATIONS
- 148A ACTION FOR SEXUAL EXPLOITATION; PSYCHOTHERAPISTS
- 148B SOCIAL WORK, MARRIAGE AND FAMILY THERAPY, MENTAL HEALTH
- 148C ALCOHOL AND DRUG COUNSELORS, LICENSING
- 148D BOARD OF SOCIAL WORK
- 149A MORTUARY SCIENCE; DISPOSITION OF DEAD BODIES
- 150A DENTISTRY
- 151 PHARMACY
- 152 DRUGS, CONTROLLED SUBSTANCES

MINNESOTA STATUTES 2006

TABLE OF CHAPTERS

xvi

- 153 PODIATRY
- 153A HEARING INSTRUMENT DISPENSING
- 154 BARBERS AND COSMETOLOGISTS
- 156 VETERINARIANS
- 157 FOOD, BEVERAGE, AND LODGING ESTABLISHMENTS
- 158 UNIVERSITY OF MINNESOTA HOSPITALS

TRANSPORTATION

- 160 ROADS, GENERAL PROVISIONS
- 161 TRUNK HIGHWAYS
- 162 STATE-AID ROAD SYSTEMS
- 163 COUNTY HIGHWAYS
- 164 TOWN ROADS
- 165 BRIDGES
- 167 TRUNK HIGHWAY BONDS
- 168 VEHICLE REGISTRATION, TAXATION, SALE
- 168A VEHICLE TITLES
- 168B ABANDONED MOTOR VEHICLES
- 168D MOTOR CARRIER FUEL TAX
- 169 TRAFFIC REGULATIONS
- 169A DRIVING WHILE IMPAIRED
- 171 DRIVERS' LICENSES AND TRAINING SCHOOLS
- 173 SIGNS AND BILLBOARDS ALONG HIGHWAYS
- 174 DEPARTMENT OF TRANSPORTATION

LABOR, INDUSTRY

- 175 DEPARTMENT OF LABOR AND INDUSTRY
- 175A WORKERS' COMPENSATION COURT OF APPEALS
- 176 WORKERS' COMPENSATION
- 177 LABOR STANDARDS AND WAGES
- 178 APPRENTICE TRAINING
- 179 LABOR RELATIONS
- 179A PUBLIC EMPLOYMENT LABOR RELATIONS
- 180 MINE INSPECTORS
- 181 EMPLOYMENT
- 181A CHILD LABOR
- 182 OCCUPATIONAL SAFETY AND HEALTH
- 182A INDUSTRIAL HYGIENE AND SAFETY PROFESSION
- 183 BOILERS
- 184 EMPLOYMENT AGENCIES
- 184B REGULATION OF AMUSEMENT RIDES
- 185 LABOR DISPUTES; INJUNCTIONS, RESTRAINING ORDERS

MILITARY AFFAIRS

- 190 MILITARY FORCES
- 191 UNORGANIZED MILITIA
- 192 NATIONAL GUARD
- 192A UNIFORM CODE OF MILITARY JUSTICE
- 193 ARMORIES

VETERANS

- 196 DEPARTMENT OF VETERANS AFFAIRS
- 197 VETERANS; REWARDS, PRIVILEGES
- 198 VETERANS HOMES

ELECTIONS

- 200 GENERAL PROVISIONS; DEFINITIONS
- 201 REGISTRATION AND ELIGIBILITY OF VOTERS
- 202A CAUCUSES AND CONVENTIONS
- 203B ABSENTEE VOTING
- 204B ELECTIONS; GENERAL PROVISIONS
- 204C ELECTION DAY ACTIVITIES
- 204D PARTICULAR ELECTIONS
- 205 MUNICIPAL ELECTIONS
- 205A SCHOOL DISTRICT ELECTIONS
- 206 VOTING SYSTEMS
- 208 PRESIDENTIAL ELECTORS
- 209 ELECTION CONTESTS
- 211A CAMPAIGN FINANCIAL REPORTS
- 211B FAIR CAMPAIGN PRACTICES
- 211C RECALL OF ELECTED STATE OFFICIALS

EXAMINING AND LICENSING BOARDS

- 214 EXAMINING AND LICENSING BOARDS

UTILITIES

- 216 PUBLIC UTILITIES COMMISSION PROCEEDINGS
- 216A PUBLIC UTILITIES REGULATORS
- 216B PUBLIC UTILITIES
- 216C ENERGY PLANNING AND CONSERVATION
- 216D EXCAVATION NOTICE SYSTEM
- 216E ELECTRIC POWER FACILITY PERMITS
- 216F WIND ENERGY CONVERSION SYSTEMS
- 216G PIPELINES

CARRIERS

- 218 COMMON CARRIERS, RAIL TRANSPORTATION
- 219 RAILROAD SAFETY AND EMPLOYMENT
- 221 MOTOR CARRIERS
- 222 RAILROAD COMMERCE AND PROPERTY

FARM PRODUCTS, COMMERCIAL PRACTICES

- 223 GRAIN BUYERS
- 227 CRIMES INVOLVING WAREHOUSE RECEIPTS
- 228 CRIMES INVOLVING BILLS OF LADING
- 230 PUBLIC WAREHOUSES, ELEVATORS, COAL SHEDS; SITES
- 231 WAREHOUSES
- 232 GRAIN STORAGE ACT
- 233 PUBLIC TERMINAL WAREHOUSES

MINNESOTA STATUTES 2006

TABLE OF CHAPTERS

xviii

- 234 STORAGE OF GRAIN ON FARMS
- 235 GRAIN, GENERAL PROVISIONS
- 236 GRAIN BANKS

TELECOMMUNICATIONS

- 237 TELEPHONE, TELEGRAPH, TELECOMMUNICATIONS
- 238 CABLE COMMUNICATIONS

WEIGHTS AND MEASURES

- 239 WEIGHTS, MEASURES

SPORTS

- 240 PARI-MUTUEL HORSE RACING
- 240A AMATEUR SPORTS COMMISSION

CORRECTIONS

- 241 DEPARTMENT OF CORRECTIONS
- 242 CORRECTIONS; YOUTH
- 243 CORRECTIONS; ADULTS
- 244 CRIMINAL SENTENCES, CONDITIONS, DURATION, APPEALS

PUBLIC WELFARE AND RELATED ACTIVITIES

- 245 DEPARTMENT OF HUMAN SERVICES
- 245A HUMAN SERVICES LICENSING
- 245B SERVICES FOR DEVELOPMENTAL DISABILITIES
- 245C HUMAN SERVICES BACKGROUND STUDIES
- 246 PUBLIC INSTITUTIONS
- 246B MINNESOTA SEX OFFENDER PROGRAM
- 248 BLIND; EDUCATION, REHABILITATION
- 250 GILLETTE CHILDREN'S HOSPITAL BOARD
- 251 CARE OF TUBERCULOUS PERSONS
- 252 SERVICES FOR PERSONS WITH DEVELOPMENTAL DISABILITIES
- 252A DEVELOPMENTAL DISABILITY PROTECTION
- 253 HOSPITALS FOR PERSONS WITH MENTAL ILLNESS
- 253B CIVIL COMMITMENT
- 253C RESIDENTIAL TREATMENT PROGRAMS: REPORTING REQUIREMENTS
- 254 COMMITMENT OF CERTAIN DRUG USERS
- 254A TREATMENT FOR ALCOHOL AND DRUG ABUSE
- 254B CHEMICAL DEPENDENCY TREATMENT
- 256 HUMAN SERVICES
- 256B MEDICAL ASSISTANCE FOR NEEDY PERSONS
- 256C DISABLED PERSONS
- 256D GENERAL ASSISTANCE
- 256E COMMUNITY SOCIAL SERVICES
- 256F MINNESOTA FAMILY PRESERVATION ACT
- 256G UNITARY RESIDENCE AND FINANCIAL RESPONSIBILITY
- 256I GROUP RESIDENTIAL HOUSING
- 256J MINNESOTA FAMILY INVESTMENT PROGRAM
- 256K SERVICES FOR HOMELESS FAMILIES AND YOUTH

MINNESOTA STATUTES 2006

xix

TABLE OF CHAPTERS

- 256L MINNESOTACARE
- 256M COMMUNITY SERVICE ACT
- 257 CHILDREN; CUSTODY, LEGITIMACY
- 257B STANDBY CUSTODIAN; DESIGNATION; GUARDIAN
- 257C DE FACTO CUSTODIAN AND INTERESTED THIRD PARTY
- 259 CHANGE OF NAME, ADOPTION
- 260 JUVENILES
- 260A TRUANCY
- 260B DELINQUENCY
- 260C CHILD PROTECTION
- 261 COUNTY RELIEF OF POOR, GENERAL PROVISIONS

ECONOMIC SECURITY

- 268 UNEMPLOYMENT INSURANCE
- 268A VOCATIONAL REHABILITATION

TAXATION, SUPERVISION, DATA PRACTICES

- 270 VARIOUS TAXES; STATE BOARDS OF ASSESSORS AND EQUALIZATION
- 270A REVENUE RECAPTURE ACT
- 270B TAX DATA, CLASSIFICATION AND DISCLOSURE
- 270C DEPARTMENT OF REVENUE
- 271 TAX COURT

PROPERTY TAXES

- 272 TAXATION, GENERAL PROVISIONS
- 273 TAXES; LISTING, ASSESSMENT
- 274 ASSESSMENTS; REVIEW, CORRECTION, EQUALIZATION
- 275 TAXES; LEVY, EXTENSION
- 276 COLLECTION, ACCOUNTING, DISTRIBUTION
- 276A TAX RELIEF AREA REVENUE DISTRIBUTION
- 277 DELINQUENT PERSONAL PROPERTY TAXES
- 278 REAL OR PERSONAL PROPERTY TAX; OBJECTION, DEFENSE
- 279 DELINQUENT REAL ESTATE TAXES
- 280 REAL ESTATE TAX JUDGMENT SALES
- 281 REAL ESTATE TAX SALES, REDEMPTION
- 282 TAX-FORFEITED LAND SALES
- 283 REFUND TO PURCHASERS
- 284 ACTIONS INVOLVING TAX TITLES
- 287 MORTGAGE REGISTRY TAX; DEED TAX

VARIOUS STATE TAXES AND PROGRAMS

- 289A ADMINISTRATION AND COMPLIANCE
- 290 INCOME AND FRANCHISE TAXES
- 290A PROPERTY TAX REFUND
- 290B SENIOR CITIZENS' PROPERTY TAX DEFERRAL
- 290C SUSTAINABLE FOREST RESOURCE MANAGEMENT INCENTIVE PROGRAM
- 291 ESTATE TAX
- 293 EDUCATIONAL INSTITUTIONS; EXEMPT PROPERTY, INCOME

MINNESOTA STATUTES 2006

TABLE OF CHAPTERS

xx

GROSS REVENUES AND GROSS RECEIPTS TAXES

295 GROSS REVENUES AND GROSS RECEIPTS TAXES

EXCISE AND SALES TAXES

296A TAX ON PETROLEUM AND OTHER FUELS
297A GENERAL SALES AND USE TAXES
297B SALES TAX ON MOTOR VEHICLES
297D MARIJUANA AND CONTROLLED SUBSTANCE TAXATION
297E GAMBLING TAXES
297F CIGARETTES AND TOBACCO TAXES
297G LIQUOR TAXATION
297H SOLID WASTE MANAGEMENT TAXES
297I INSURANCE TAXES
298 MINERALS TAXES

PUBLIC SAFETY

299A DEPARTMENT OF PUBLIC SAFETY
299C BUREAU OF CRIMINAL APPREHENSION
299D STATE PATROL
299E CAPITOL COMPLEX SECURITY
299F FIRE MARSHAL
299G PROTECTION OF BUILDINGS AND OCCUPANTS
299J PIPELINE SAFETY
299K HAZARDOUS CHEMICAL EMERGENCY; PLANNING AND
RESPONSE
299L GAMBLING ENFORCEMENT
299M FIRE PROTECTION INDUSTRY LICENSING
299N FIREFIGHTER TRAINING AND EDUCATION

CORPORATIONS

300 GENERAL PROVISIONS
301 DEVELOPMENT CORPORATIONS
301B PUBLIC SERVICE CORPORATIONS
302 STOCK TRANSFERS
302A BUSINESS CORPORATIONS
303 FOREIGN CORPORATIONS
306 PUBLIC CEMETERIES
307 PRIVATE CEMETERIES
308A COOPERATIVES
308B COOPERATIVE ASSOCIATIONS ACT
309 SOCIAL AND CHARITABLE ORGANIZATIONS
315 RELIGIOUS ASSOCIATIONS
316 CORPORATIONS; ACTIONS RESPECTING
317A NONPROFIT CORPORATIONS
318 DECLARATION OF TRUST
319B PROFESSIONAL FIRMS

PARTNERSHIPS

321 UNIFORM LIMITED PARTNERSHIP ACT 2001
322 1919 UNIFORM LIMITED PARTNERSHIP ACT

- 322B LIMITED LIABILITY COMPANIES
- 323A UNIFORM PARTNERSHIP ACT OF 1994

TRADE REGULATIONS, CONSUMER PROTECTION

- 324 ART; FINE PRINTS
- 325A INVENTION SERVICES
- 325B BEER BREWERS AND WHOLESALERS
- 325C UNIFORM TRADE SECRETS ACT
- 325D RESTRAINT OF TRADE
- 325E REGULATION OF TRADE PRACTICES
- 325F CONSUMER PROTECTION; PRODUCTS AND SALES
- 325G CONSUMER PROTECTION; SOLICITATION OF SALES
- 325H REGULATION OF TANNING FACILITIES
- 325I REGULATION OF VIDEOTAPE AND VIDEO GAMES
- 325J PAWNBROKER REGULATION
- 325K ELECTRONIC AUTHENTICATION ACT
- 325L UNIFORM ELECTRONIC TRANSACTIONS ACT
- 325M INTERNET PRIVACY
- 325N MORTGAGE FORECLOSURES
- 326 EMPLOYMENTS LICENSED BY STATE
- 326A ACCOUNTANTS
- 327 HOTELS, MOTELS, RESORTS, AND MANUFACTURED HOMES
- 327A HOUSING; STATUTORY WARRANTIES
- 327B MANUFACTURED HOME SALES
- 327C MANUFACTURED HOME PARK LOT RENTALS
- 329 PEDDLERS, TRANSIENT MERCHANTS
- 330 AUCTIONEERS
- 331A QUALIFIED NEWSPAPERS
- 332 COLLECTION, CREDIT SERVICES, DEBT PRORATING
- 333 ASSUMED NAMES, INSIGNIA, AND MARKS
- 334 MONEY, RATES OF INTEREST
- 336 UNIFORM COMMERCIAL CODE
- 336A FARM PRODUCT LIENS AND FINANCING STATEMENTS
- 336B FINANCING STATEMENTS OF PUBLIC UTILITIES, TACONITE, AND SEMITACONITE COMPANIES
- 337 BUILDING AND CONSTRUCTION CONTRACTS
- 338 EMPLOYMENT CONTRACTS

POLICE REGULATIONS

- 340A LIQUOR
- 341 BOXING COMMISSION
- 343 PREVENTION OF CRUELTY TO ANIMALS
- 344 PARTITION FENCES
- 345 UNCLAIMED PROPERTY
- 346 STRAY ANIMALS; COMPANION ANIMALS
- 347 DOGS AND CATS
- 348 BOUNTIES, REWARDS

GAMING

- 349 LAWFUL GAMBLING AND GAMBLING DEVICES
- 349A STATE LOTTERY

MINNESOTA STATUTES 2006

VACANCY IN PUBLIC OFFICE

351 RESIGNATIONS, VACANCIES, REMOVALS

RETIREMENT

352 MINNESOTA STATE RETIREMENT SYSTEM
352B STATE TROOPERS, RETIREMENT
352C ELECTIVE STATE OFFICERS RETIREMENT
352D STATE UNCLASSIFIED EMPLOYEES RETIREMENT PROGRAM
352F UNIVERSITY HOSPITAL EMPLOYEE RETIREMENT
353 PUBLIC EMPLOYEES RETIREMENT ASSOCIATION
353A LOCAL RELIEF ASSOCIATION CONSOLIDATION
353B LOCAL RELIEF ASSOCIATION BENEFIT PLANS
353D PUBLIC EMPLOYEES DEFINED CONTRIBUTION PLAN
353E LOCAL GOVERNMENT CORRECTIONAL SERVICE RETIREMENT
PLAN
353F PRIVATIZED PUBLIC HOSPITAL, PERA PENSION BENEFITS
354 TEACHERS RETIREMENT ACT
354A TEACHERS RETIREMENT, CERTAIN CITIES
354B INDIVIDUAL RETIREMENT ACCOUNT PLAN
354C HIGHER EDUCATION SUPPLEMENTAL RETIREMENT PLAN
354D. RETIREMENT PLANS, ARTS BOARD AND HUMANITIES
COMMISSION
355 SOCIAL SECURITY COVERAGE
356 RETIREMENT SYSTEMS, GENERALLY
356A PUBLIC PENSION FIDUCIARY RESPONSIBILITY
356B PUBLIC PENSION ADMINISTRATION

PUBLIC SERVICES AND PRIVILEGES

357 FEES
358 SEALS, OATHS, ACKNOWLEDGMENTS
359 NOTARIES PUBLIC

AERONAUTICS

360 AIRPORTS AND AERONAUTICS

RURAL DEVELOPMENT

362A RURAL DEVELOPMENT FINANCE AUTHORITY

HUMAN RIGHTS

363A MINNESOTA HUMAN RIGHTS ACT

CRIMINALS; REHABILITATION

364 CRIMINAL OFFENDERS, REHABILITATION

TOWNS

365 TOWN GENERAL LAW
365A SUBORDINATE SERVICE DISTRICTS

MINNESOTA STATUTES 2006

- 366 TOWN BOARD; BOARD OF AUDIT
- 367 TOWN OFFICERS
- 368 TOWNS; SPECIAL PROVISIONS

COUNTIES, COUNTY OFFICERS, REGIONAL AUTHORITIES

- 370 COUNTIES; CHANGE OF BOUNDARIES
- 371 CONSOLIDATION OF COUNTIES
- 372 CHANGING COUNTY SEATS
- 373 COUNTIES; POWERS, DUTIES, PRIVILEGES
- 374 COURTHOUSE AND CITY HALL
- 375 COUNTY BOARDS
- 375A OPTIONAL FORMS OF COUNTY GOVERNMENT
- 375B COUNTY SUBORDINATE SERVICE DISTRICTS
- 376 COUNTY HOSPITALS AND NURSING HOMES
- 379 ORGANIZATION, FORMATION, AND PARTITION OF TOWNS
- 381 SURVEYS, SECTION CORNERS, TOWNSHIP LANDMARKS
- 382 COUNTY OFFICERS
- 383A RAMSEY COUNTY
- 383B HENNEPIN COUNTY
- 383C ST. LOUIS COUNTY
- 383D DAKOTA COUNTY
- 383E ANOKA COUNTY
- 384 COUNTY AUDITOR
- 385 COUNTY TREASURER
- 386 COUNTY RECORDER; ABTRACTER
- 387 SHERIFF
- 388 COUNTY ATTORNEY
- 389 COUNTY SURVEYOR
- 390 CORONER; MEDICAL EXAMINER
- 393 LOCAL SOCIAL SERVICES AGENCY
- 394 PLANNING, DEVELOPMENT, ZONING
- 395 AGRICULTURAL ASSISTANCE, DEVELOPMENT
- 398 PARK DISTRICTS
- 398A REGIONAL RAILROAD AUTHORITIES
- 400 SOLID WASTE MANAGEMENT
- 401 COMMUNITY CORRECTIONS
- 402 HUMAN SERVICES
- 403 911 EMERGENCY AND PUBLIC SAFETY COMMUNICATIONS

CITIES, ORGANIZATION

- 410 CLASSIFICATION; CHARTERS
- 412 STATUTORY CITIES
- 413 CHANGE OF CITY NAME
- 414 MUNICIPAL BOUNDARY ADJUSTMENTS

CITIES, GENERAL GOVERNMENT

- 415 VARIOUS CITY POWERS
- 416 PUBLIC BUILDINGS

MINNESOTA STATUTES 2006

MUNICIPAL PERSONNEL, RETIREMENT

- 419 POLICE CIVIL SERVICE COMMISSIONS
- 420 FIREFIGHTERS' CIVIL SERVICE COMMISSIONS
- 422A RETIREMENT ALLOWANCES, MINNEAPOLIS
- 423 RETIREMENT; POLICE OFFICER, FIREFIGHTER
- 423A POLICE AND SALARIED FIREFIGHTERS' RELIEF ASSOCIATION
- 423B MINNEAPOLIS POLICE PENSIONS
- 423C MINNEAPOLIS FIREFIGHTERS RELIEF ASSOCIATION
- 424A VOLUNTEER FIREFIGHTERS' RETIREMENT
- 424B VOLUNTEER FIREFIGHTERS, DISSOLUTIONS, AND CONSOLIDATIONS

MUNICIPAL FINANCE, TAXATION, SPECIAL ASSESSMENTS

- 426 FINANCE, TAXATION
- 427 DEPOSITORIES, CITY AND STATUTORY CITY FUNDS
- 428A SPECIAL SERVICE DISTRICTS; HOUSING IMPROVEMENT AREAS
- 429 LOCAL IMPROVEMENTS, SPECIAL ASSESSMENTS
- 430 LAND FOR STREETS AND PARKS; ELWELL LAW
- 435 PUBLIC IMPROVEMENTS, OTHER PROCEEDINGS

MUNICIPAL PUBLIC SAFETY

- 436 LAW ENFORCEMENT
- 437 POLICE REGULATIONS
- 438 FIRE PREVENTION

MUNICIPAL PUBLIC WORKS

- 440 ACQUISITION OF PROPERTY FOR STREETS
- 441 BRIDGES
- 443 RUBBISH REMOVAL
- 444 WATERWORKS; STORM, SANITARY SEWER SYSTEMS.
- 446 PUBLIC WORKS, OTHER PROVISIONS
- 446A PUBLIC FACILITIES AUTHORITY

MUNICIPAL WELFARE, RECREATION

- 447 HOSPITALS, WELFARE ACTIVITIES
- 448 PARKS, PARKWAYS AND PLAYGROUNDS
- 449 ENTERTAINMENT TAX
- 450 ART OR RECREATIONAL FACILITY

LOCAL PUBLIC UTILITIES, ENTERPRISES

- 451 UTILITY FRANCHISES, PERMITS, RIGHTS
- 452 MUNICIPAL OWNERSHIP OF UTILITIES
- 453 MUNICIPAL ELECTRIC POWER
- 453A MUNICIPAL GAS DISTRIBUTION
- 455 ELECTRIC LIGHT AND POWER PLANTS
- 456 WATER FROM FIRST CLASS OR CHARTER CITIES
- 457A PORT DEVELOPMENT ASSISTANCE
- 458 WATER TRANSPORTATION FACILITIES
- 458A LOCAL TRANSIT COMMISSIONS

MINNESOTA STATUTES 2006

xxv

TABLE OF CHAPTERS

- 458D WESTERN LAKE SUPERIOR SANITARY DISTRICT
- 459 MUNICIPAL ACTIVITIES

LOCAL GOVERNMENT POLICE POWERS

- 461 CIGARETTE SALES, LICENSING
- 462 HOUSING, REDEVELOPMENT, PLANNING, ZONING
- 462A HOUSING FINANCE AGENCY
- 462C MUNICIPAL HOUSING PROGRAMS
- 463 BUILDINGS; EASEMENTS, REGULATIONS, HAZARDS

POLITICAL SUBDIVISIONS, GENERAL PROVISIONS

- 465 RIGHTS, POWERS AND DUTIES; MUNICIPALITIES
- 466 TORT LIABILITY, POLITICAL SUBDIVISIONS

LOCAL ECONOMIC DEVELOPMENT

- 466A COMMUNITY RESOURCES PROGRAM
- 469 ECONOMIC DEVELOPMENT

MUNICIPALITIES

- 471 MUNICIPAL RIGHTS, POWERS, DUTIES
- 471A WATER OR WASTEWATER TREATMENT; PRIVATIZATION

METROPOLITAN AREA

- 473 METROPOLITAN GOVERNMENT
- 473F METROPOLITAN REVENUE DISTRIBUTION
- 473H METROPOLITAN AGRICULTURAL PRESERVES

PUBLIC INDEBTEDNESS, BORROWING

- 474A BOND ALLOCATIONS
- 475 DEBT OF DEFINED MUNICIPALITIES
- 475A MUNICIPAL DEBT SERVICE AID
- 477A LOCAL GOVERNMENT AID

JUDICIARY

- 480 SUPREME COURT
- 480A COURT OF APPEALS
- 480B JUDICIAL MERIT SELECTION
- 481 ATTORNEYS-AT-LAW
- 484 DISTRICT COURTS
- 485 DISTRICT COURT ADMINISTRATORS
- 486 COURT REPORTERS
- 487 COUNTY COURTS
- 488A MUNICIPAL COURTS; HENNEPIN AND RAMSEY COUNTIES
- 489 COURT COMMISSIONERS
- 490 JUDGES RETIREMENT
- 490A BOARD ON JUDICIAL STANDARDS
- 491A CONCILIATION COURT
- 494 COMMUNITY DISPUTE RESOLUTION PROGRAM

MINNESOTA STATUTES 2006

TABLE OF CHAPTERS

xxvi

PROPERTY INTERESTS AND LIENS

- 500 ESTATES IN REAL PROPERTY
- 501A STATUTORY RULE AGAINST PERPETUITIES
- 501B TRUSTS
- 502 POWERS OF APPOINTMENT
- 504B LANDLORD AND TENANT
- 505 PLATS; COORDINATES; SURVEYS
- 507 RECORDING AND FILING CONVEYANCES
- 508 REGISTRATION, TORRENS
- 508A REGISTRATION WITHOUT COURT PROCEEDINGS
- 510 HOMESTEAD EXEMPTIONS
- 513 FRAUDS
- 514 LIENS; LABOR, MATERIAL
- 515 CONDOMINIUMS
- 515A UNIFORM CONDOMINIUM ACT
- 515B MINNESOTA COMMON INTEREST OWNERSHIP ACT

DOMESTIC RELATIONS

- 517 MARRIAGE
- 518 MARRIAGE DISSOLUTION
- 518A CHILD SUPPORT
- 518B DOMESTIC ABUSE
- 518C UNIFORM INTERSTATE FAMILY SUPPORT ACT
- 518D UNIFORM CHILD CUSTODY JURISDICTION AND ENFORCEMENT ACT
- 519 MARRIED PERSONS; RIGHTS, PRIVILEGES

FIDUCIARIES; POWERS OF ATTORNEY

- 520 UNIFORM FIDUCIARIES ACT
- 523 POWERS OF ATTORNEY

ESTATES OF DECEDENTS; GUARDIANSHIPS

- 524 UNIFORM PROBATE CODE
- 525 PROBATE PROCEEDINGS
- 527 UNIFORM TRANSFERS TO MINORS ACT
- 529 UNIFORM CUSTODIAL TRUST ACT

JUDICIAL PROCEDURE, DISTRICT COURT

- 540 PARTIES TO ACTIONS
- 541 LIMITATION OF TIME, COMMENCING ACTIONS
- 542 VENUE OF ACTIONS
- 543 SUMMONS, JURISDICTION; CERTAIN CASES
- 544 PLEADINGS
- 545 MOTIONS AND ORDERS
- 546 TRIALS
- 548 JUDGMENTS
- 549 COSTS, DISBURSEMENTS
- 550 EXECUTIONS, REDEMPTION, EXEMPTIONS
- 551 ATTORNEY'S SUMMARY EXECUTIONS
- 552 SUPPORT JUDGMENT DEBTS SUMMARY EXECUTION

DECLARATORY, CORRECTIVE AND ADMINISTRATIVE REMEDIES

- 553 ABOLITION OF VARIOUS CIVIL ACTIONS
- 554 FREE SPEECH; PARTICIPATION IN GOVERNMENT
- 555 UNIFORM DECLARATORY JUDGMENTS ACT
- 556 USURPATION, PREVENTION; CHARTERS, LETTERS PATENT; VACATION
- 557 ACTIONS RELATING TO REAL PROPERTY
- 558 PARTITION OF REAL ESTATE
- 559 ADVERSE CLAIMS TO REAL ESTATE
- 560 MINERAL LAND; SUITS BY PART OWNERS TO MINE
- 561 NUISANCE, TRESPASS, WASTE; DAMAGES
- 562 PUBLIC AGENCIES, CIVIL ACTIONS, SURETY BONDS REQUIRED
- 563 PROCEEDINGS IN FORMA PAUPERIS

REMEDIES FOR POSSESSION OF PROPERTY

- 565 CLAIM AND DELIVERY

COMPENSATORY AND COLLECTION REMEDIES

- 570 ATTACHMENT
- 571 GARNISHMENT
- 572 ARBITRATION AND AWARD
- 572A PLANNING DISPUTE RESOLUTION; MEDIATION; ARBITRATION
- 573 PERSONAL REPRESENTATIVES, HEIRS; ACTIONS
- 574 BONDS, FINES, FORFEITURES
- 575 PROCEEDINGS SUPPLEMENTARY TO EXECUTION
- 576 RECEIVERS, PROPERTY OF ABSENTEES
- 577 ASSIGNMENTS FOR BENEFIT OF CREDITORS
- 579 BOATS, VESSELS; ACTIONS AGAINST
- 580 MORTGAGES; FORECLOSURE BY ADVERTISEMENT
- 581 MORTGAGES; FORECLOSURE BY ACTION
- 582 MORTGAGES; FORECLOSURE, GENERAL PROVISIONS
- 583 MORTGAGE AND CONTRACT FOR DEED MORATORIUMS

REMEDIES CONTROLLING PERSONAL ACTION

- 586 MANDAMUS
- 588 CONTEMPTS
- 589 HABEAS CORPUS
- 590 POSTCONVICTION REMEDY

JURIES

- 593 JURIES, JURORS

JUDICIAL PROOF

- 595 WITNESSES
- 599 JUDICIAL NOTICE, PROOF; JUDICIAL RECORDS, DECISIONS
- 600 DOCUMENTS AS EVIDENCE
- 601 LOST INSTRUMENTS
- 602 COMPETENT EVIDENCE
- 604 CIVIL LIABILITY

MINNESOTA STATUTES 2006

TABLE OF CHAPTERS

xxviii

- 604A CIVIL LIABILITY LIMITATIONS
- 604B IMMUNITY FOR YEAR 2000 ACTIVITIES

CERTIORARI

- 606 WRIT OF CERTIORARI

CRIMES, CRIMINALS

- 609 CRIMINAL CODE
- 609A EXPUNGEMENT
- 609B COLLATERAL SANCTIONS
- 611 RIGHTS OF ACCUSED
- 611A CRIME VICTIMS: RIGHTS, PROGRAMS, AGENCIES
- 617 ABORTION; OBSCENITY; HOUSES OF ILL-FAME
- 624 CRIMES, OTHER PROVISIONS

CRIMINAL PROCEDURE

- 625 PREVENTION OF CRIME
- 626 TRAINING; INVESTIGATION, APPREHENSION; REPORTS
- 626A PRIVACY OF COMMUNICATIONS
- 627 JURISDICTION
- 628 ACCUSATION
- 629 EXTRADITION, DETAINERS, ARREST, BAIL
- 630 PRETRIAL PROCEDURE
- 631 TRIAL, JUDGMENT, SENTENCE
- 632 APPEALS, WRITS OF ERROR
- 634 SPECIAL RULES, EVIDENCE; PRIVILEGES, WITNESSES

REHABILITATION

- 636 JUVENILE OFFENDERS
- 638 BOARD OF PARDONS

INCARCERATION

- 641 COUNTY JAILS
- 642 LOCKUPS
- 643 WORK FARMS

STATUTES, CONSTRUCTION

- 645 INTERPRETATION OF STATUTES AND RULES

CHAPTER 168D

MOTOR CARRIER FUEL TAX

168D.01	DEFINITIONS.	168D.12	MOTOR CARRIER TEMPORARY FUEL PERMIT.
168D.02	FUEL TAX COMPACT.	168D.13	ACTION TO AVOID OR EVADE FUEL TAX.
168D.03	COMPLIANCE WITH MINNESOTA LAWS.	168D.14	ENFORCEMENT POWERS.
168D.04	TAXING AUTHORITY.	168D.15	DELINQUENT FILING OR PAYMENT.
168D.05	MOTOR CARRIER FUEL LICENSE.	168D.16	TRANSFERRING FUNDS TO PAY DELINQUENT FEE.
168D.06	FUEL LICENSE FEES.	168D.17	EXEMPTIONS.
168D.07	FUEL DECAL FEE.	168D.18	RULES.
168D.08	MOTOR CARRIER FUEL TAX RETURNS.		
168D.09	CREDIT OR REFUND.		
168D.10	MOTOR CARRIER RECORDS.		
168D.11	AUDITING AND REPORTING.		

168D.01 DEFINITIONS.

Subdivision 1. **Scope.** As used in this chapter, the following terms have the meanings given them in this section.

Subd. 2. **Cancellation.** "Cancellation" means the voluntary termination of a license and its provisions.

Subd. 3. **Commissioner.** "Commissioner" means the commissioner of public safety of the state of Minnesota, acting directly or through duly authorized agents.

Subd. 4. **Jurisdiction.** "Jurisdiction" means a state of the United States, the District of Columbia, a province or territory of Canada, and any other member jurisdiction of the International Fuel Tax Agreement (IFTA) compact as approved by Congress in the Intermodal Surface Transportation Efficiency Act (ISTEA).

Subd. 5. **Motor carrier.** "Motor carrier" means an individual, corporation, partnership, association, trust, or other entity, however organized, operating one or more qualified motor vehicles as a part of its interstate business operations.

Subd. 6. **Motor fuel.** "Motor fuel" means an agent, regardless of its composition or properties, used to propel a qualified motor vehicle.

Subd. 7. **Operation.** "Operation" means operation of qualified motor vehicles whether loaded or empty, whether for compensation or not for compensation, and whether owned by or leased to the motor carrier who operates them or causes them to be operated in two or more jurisdictions.

Subd. 8. **Qualified motor vehicle.** (a) "Qualified motor vehicle" means a motor vehicle that is used, designed, or maintained to transport persons or property and that:

(1) has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds;

(2) has three or more axles regardless of weight; or

(3) is used in combination, when the weight of the combination exceeds 26,000 pounds gross vehicle or registered gross vehicle weight.

(b) Qualified motor vehicle does not include a recreational vehicle or any vehicle exempt from registration under section 168.012, subdivision 1, paragraph (a), clause (1).

Subd. 9. **Revocation.** "Revocation" means the withdrawal of a license and privileges by the commissioner of public safety.

Subd. 10. **Suspension.** "Suspension" means the temporary removal of privileges granted to the licensee by the commissioner of public safety.

History: 2002 c 371 art 2 s 2

168D.02 FUEL TAX COMPACT.

Subdivision 1. **Authority.** (a) The commissioner of public safety may enter into an agreement or arrangement with the duly authorized representative of another jurisdiction or make an independent declaration granting to motor carriers of qualified motor vehicles prop-

MINNESOTA STATUTES 2006

erly registered or licensed in another member jurisdiction benefits, privileges, and exemptions from paying, wholly or partially, fuel taxes, fees, or other charges imposed for operating the vehicles under the laws of Minnesota. The agreement, arrangement, or declaration may impose terms and conditions consistent with federal and state laws and regulations.

(b) The commissioner of public safety may ratify and effectuate an international fuel tax agreement or other fuel tax agreement in accordance with state and federal authorities. The commissioner's authority includes collecting fuel taxes due, issuing fuel licenses, issuing refunds, conducting audits, assessing penalties and interest, issuing fuel trip permits, issuing decals, and suspending or denying licensing.

(c) Based on these powers, the commissioner and the state of Minnesota have entered into a formal agreement with other states of the United States, the District of Columbia, provinces and territories of Canada, and any other member jurisdiction of the International Fuel Tax Agreement (IFTA) compact as approved by Congress in the Intermodal Surface Transportation Efficiency Act (ISTEA) to assess and collect fuel tax in a uniform and consistent manner across jurisdictions.

Subd. 2. Reciprocity. (a) As a member of the IFTA compact, the state of Minnesota recognizes and affirms the provisions set forth in that agreement.

(b) Under the provisions of this agreement, the state of Minnesota shall provide an open exchange of information between member jurisdictions and the IFTA clearinghouse but reserves the right to stipulate the level of security and privacy of the information in transmission and storage to protect the privacy rights of its citizens according to chapters 13 through 13D.

(c) An agreement or arrangement must be in writing and provide that when a qualified motor vehicle properly licensed for fuel in the state of Minnesota is operated on highways of another member jurisdiction, it must receive exemptions, benefits, and privileges of a similar kind or to a similar degree as are extended to a qualified motor vehicle properly licensed for fuel in that member jurisdiction while it is being operated in the state of Minnesota.

(d) A declaration must be in writing and must contemplate and provide for mutual benefits, reciprocal privileges, or equitable treatment of the motor carrier of a qualified motor vehicle registered for fuel in Minnesota and the other member jurisdictions. In the judgment of the commissioner of public safety, an agreement, arrangement, or declaration must be in the best interest of Minnesota and its citizens and must be fair and equitable regarding the benefits that the agreement brings to the economy of Minnesota.

History: 2002 c 371 art 2 s 3

168D.03 COMPLIANCE WITH MINNESOTA LAWS.

Agreements, arrangements, and declarations made under authority of this chapter must contain a provision specifying that no fuel license, or exemption issued or accruing under the license, excuses the motor carrier of a qualified motor vehicle from compliance with Minnesota laws.

History: 2002 c 371 art 2 s 4

168D.04 TAXING AUTHORITY.

Subdivision 1. Agreement terms. (a) Under the provisions of an agreement entered into according to section 168D.02, each member shall retain its sovereign authority to determine tax rates and exemptions and to exercise other substantive tax authority.

(b) In accordance with federal and state law, the agreement must provide for:

- (1) determining the base jurisdiction for users;
- (2) users' records requirements;
- (3) audit procedures;
- (4) exchanging information;
- (5) eligibility of persons for tax licensing;

- (6) defining qualified motor vehicles;
 - (7) determining if bonding is required;
 - (8) specifying reporting requirements and periods, including defining uniform penalty and interest rates for late reporting;
 - (9) determining methods for collecting and forwarding motor fuel taxes and penalties to another jurisdiction;
 - (10) display of identification indicating compliance with the agreement; and
 - (11) other provisions to facilitate the administration of the agreement.
- (c) Each jurisdiction shall audit the records of persons based in the jurisdiction to determine if the motor fuel taxes due each jurisdiction are properly reported and paid.

Subd. 2. Fuel road tax imposed. (a) Every motor carrier shall pay a road tax calculated on the amount of motor fuel consumed in the motor carrier's operations on highways within Minnesota. The tax rate is imposed at the rate and conditions specified in chapter 296A.

(b) The amount of motor fuel consumed in the operations of a motor carrier on highways within Minnesota is determined by dividing the miles traveled within Minnesota by the average miles per gallon.

(c) The average miles per gallon for a motor carrier's qualified motor vehicles is determined by dividing the total miles traveled by the total motor fuel consumed.

History: 2002 c 371 art 2 s 5

168D.05 MOTOR CARRIER FUEL LICENSE.

Subdivision 1. **Requirement.** A motor carrier registered under section 168.187, operating a qualified motor vehicle upon the highways of Minnesota, and not qualifying for exemption under this chapter, may not operate the vehicle unless and until issued a fuel license under this chapter or until the motor carrier has obtained a temporary fuel permit.

Subd. 2. **Fee payment.** A license may be issued to a person qualifying as a motor carrier who applies and pays to the commissioner the license fees required by this chapter.

Subd. 3. **License period.** A license is valid for a calendar year unless surrendered by the motor carrier or canceled, suspended, or revoked by the commissioner. All licenses expire on December 31 of each calendar year and may be renewed by applying to the commissioner and paying the licensing fee.

Subd. 4. **License copy in vehicle.** The motor carrier is required to make legible copies of the license and one copy must be carried in each qualified motor vehicle while it is being operated in Minnesota and in all member jurisdictions.

Subd. 5. **Applicability of laws.** Each licensee shall acknowledge and agree upon license application to be bound by the obligations and duties of licensed motor carriers under the laws, rules, and regulations adopted by the member jurisdictions to administer the International Fuel Tax Agreement. Failure to adhere to these obligations and duties may result in cancellation, suspension, or revocation of the license.

History: 2002 c 371 art 2 s 6

168D.06 FUEL LICENSE FEES.

License fees paid to the commissioner under the International Fuel Tax Agreement must be deposited in the highway user tax distribution fund. The commissioner shall charge an annual fuel license fee of \$15, and an annual application filing fee of \$13 for quarterly reporting of fuel tax.

History: 2002 c 371 art 2 s 7

168D.07 FUEL DECAL FEE.

The commissioner shall issue a decal or other identification to indicate compliance with the International Fuel Tax Agreement. The commissioner shall establish a charge to cover

MINNESOTA STATUTES 2006

the cost of issuing the decal or other identification according to section 16A.1285, subdivision 4a. Decal or other identification charges paid to the commissioner under this subdivision must be deposited in the highway user tax distribution fund.

History: 2002 c 371 art 2 s 8

168D.08 MOTOR CARRIER FUEL TAX RETURNS.

Every motor carrier subject to the fuel tax shall, on or before the last day of April, July, October, and January, file with the commissioner, in the format and manner prescribed, tax returns of operations during the previous three months.

History: 2002 c 371 art 2 s 9

168D.09 CREDIT OR REFUND.

Under this section, the commissioner shall allow a credit or refund to a motor carrier for taxes paid to any member jurisdiction that imposes a tax upon motor fuel purchased or obtained in Minnesota and member jurisdictions and used on the highways of Minnesota and other member jurisdictions. Every motor carrier claiming a refund under this section shall file a claim in the format and manner prescribed by the commissioner or take the credit on a subsequent tax return.

History: 2002 c 371 art 2 s 10

168D.10 MOTOR CARRIER RECORDS.

Subdivision 1. **Maintenance.** Every motor carrier shall maintain records to substantiate information reported on the required tax returns. The records must be kept in a format prescribed by the commissioner.

Subd. 2. **Preservation.** Records must be preserved for four years from the tax return due date or filing date, whichever is later. Preservation of the records must be in a manner that ensures their security, integrity, and availability for inspection by the commissioner or a representative of a member jurisdiction.

Subd. 3. **Destruction.** Destruction of records may not be completed until the statutory period is met or upon written consent from the commissioner. A request for early destruction of records must be made in writing to the commissioner identifying the necessity and reasons for the request.

History: 2002 c 371 art 2 s 11

168D.11 AUDITING AND REPORTING.

Subdivision 1. **Authority and obligation.** The commissioner has the right and obligation to audit the records of persons based in Minnesota to determine if the motor fuel taxes due each jurisdiction are properly reported and paid, with authority to assess proper tax liability with applicable penalty and interest.

Subd. 2. **Reporting to other jurisdictions.** Minnesota, along with all other member jurisdictions, shall forward the findings of any fuel tax audits performed to each jurisdiction in which the person has taxable use of motor fuels. The commissioner may forward to officers of another member jurisdiction any information in the commissioner's possession relating to the manufacture, receipt, sale, use, transportation, or shipment of motor fuels by any person. The commissioner may disclose to officers of another member jurisdiction the location of offices, motor vehicles, and other real and personal property of users of motor fuels.

Subd. 3. **Cooperative audit.** (a) The commissioner of public safety may make arrangements with, and may enter into agreements with, the appropriate authorities of other Minnesota state agencies and other member jurisdictions having statutes similar to Laws 2002, chapter 371, for the cooperative audit of motor carriers' reports and returns.

(b) In performing a cooperative audit, in whole or in part, the officers and employees of the other Minnesota state agencies or member jurisdictions are considered authorized agents

of Minnesota for audit purposes, and their audits have the same force and effect as audits conducted by Minnesota auditors.

History: 2002 c 371 art 2 s 12

168D.12 MOTOR CARRIER TEMPORARY FUEL PERMIT.

A motor carrier may obtain a trip permit that authorizes an unlicensed motor carrier to operate a qualified motor vehicle in Minnesota for five consecutive days beginning and ending on the dates specified on the face of the permit. The fee for the permit is \$25. The permit must be issued in lieu of a license if in the course of operations a motor carrier operates on Minnesota highways.

History: 2002 c 371 art 2 s 13

168D.13 ACTION TO AVOID OR EVADE FUEL TAX.

Subdivision 1. **Determination and assessment.** If the commissioner ascertains that a motor carrier acts to obstruct or make ineffectual proceedings to assess or collect the road taxes due, the commissioner may immediately make an assessment of tax estimated to be due, whether or not any report is then due by law.

Subd. 2. **Assessment notice and collection; impoundment.** (a) The commissioner may then proceed under this assessment to collect the tax, or compel security for the taxes owing, and shall give notice of the commissioner's finding under subdivision 1 to the motor carrier, together with a demand for an immediate payment of the tax.

(b) The commissioner is also authorized to impound qualified motor vehicles of motor carriers in violation of this subdivision. The vehicle must be released either upon paying all taxes, penalties, and interest that may be due or depositing a bond or security to assure the payment of taxes, penalties, and interest.

History: 2002 c 371 art 2 s 14

168D.14 ENFORCEMENT POWERS.

Subdivision 1. **Commissioner of public safety.** The commissioner is authorized and directed to enforce this chapter. In addition, the commissioner of public safety is authorized and directed to use the Minnesota State Patrol to assist in the enforcement of this chapter.

Subd. 2. **Commissioner of transportation.** The commissioner of transportation is authorized and directed to enforce sections 168D.05 and 168D.12 as provided in section 221.221.

Subd. 3. **State Patrol.** The officers of the Minnesota State Patrol, in addition to all other powers granted to them by Minnesota Statutes, have the power of making arrests, service of process, and appearing in court in all matters and things relating to this chapter and its administration and enforcement.

History: 2002 c 371 art 2 s 15

168D.15 DELINQUENT FILING OR PAYMENT.

If a motor carrier licensed under this section is delinquent in either filing or paying the International Fuel Tax Agreement (IFTA) report or billing for more than 30 days, or paying the international registration plan billing under section 168.187 for more than 30 days, the motor carrier, after ten days' written notice, is subject to suspension of the apportioned license plates and the IFTA license.

History: 2002 c 371 art 2 s 16

168D.16 TRANSFERRING FUNDS TO PAY DELINQUENT FEE.

If a motor carrier licensed under this chapter is delinquent in either filing or paying the International Fuel Tax Agreement (IFTA) report or billing for more than 30 days, or paying

MINNESOTA STATUTES 2006

168D.16 MOTOR CARRIER FUEL TAX

6566

the international registration plan billing under section 168.187 for more than 30 days, the commissioner shall authorize any credit in either the IFTA account or the international registration plan account to be used to offset the liability in either the IFTA account or the international registration plan account.

History: 2002 c 371 art 2 s 17

168D.17 EXEMPTIONS.

This chapter does not apply to recreational vehicles as defined in section 168.011.

History: 2002 c 371 art 2 s 18; 2006 c 212 art 1 s 23

168D.18 RULES.

The commissioner may adopt rules relating to the administration and enforcement of this chapter.

History: 2002 c 371 art 2 s 19