

360.66 STATE AIRPORTS FUND.

Subdivision 1. **Tax credited to fund.** The proceeds of the tax imposed on aircraft under sections 360.531 to 360.67 and all fees and penalties provided for therein shall be collected by the commissioner and paid into the state treasury and credited to the state airports fund created by other statutes of this state.

Subd. 2. **Reimbursement for expenses.** There shall be transferred by the commissioner of management and budget each year from the state airports fund to the general fund in the state treasury the amount expended from the latter fund for expenses of administering the provisions of sections 360.531 to 360.67.

History: 1945 c 411 s 16; 1969 c 399 s 49; 1973 c 492 s 14; 2009 c 101 art 2 s 109; 2013 c 143 art 5 s 23

NOTE: The amendment to this section by Laws 2013, chapter 143, article 5, section 23, is effective July 1, 2014, and applies to aircraft tax due on or after that date. Laws 2013, chapter 143, article 5, section 23, the effective date.