

CHAPTER 11 — S.F.No. 113

An act relating to taxation; prohibiting imposition of penalties for underpayments of estimated tax under certain circumstances.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. PROHIBITION ON PENALTIES FOR UNDERPAYMENT OF ESTIMATED TAX.

Notwithstanding the provisions of any other law to the contrary, no penalty shall be imposed pursuant to Minnesota Statutes, section 290.93, with respect to an underpayment of estimated tax due for a taxable year beginning after December 31, 1981 and before January 1, 1983 from an individual who had a disability as defined in Minnesota Statutes, section 290A.03, subdivision 10, or had attained the age of 65 prior to June 1, 1983 on the amount of the underpayment which is not greater than the amount of the property tax refund payable to the individual pursuant to Minnesota Statutes, chapter 290A, or the amount that would have been payable to the individual except for the enactment of Laws 1982, chapter 523, article VIII, for taxes levied in 1982, payable in 1983 or rent paid in 1982.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective the day following final enactment.

Approved March 23, 1983

CHAPTER 12 — S.F.No. 121

An act relating to crimes; prohibiting criminal operation of a vehicle; amending Minnesota Statutes 1982, section 609.21.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1982, section 609.21, is amended to read:

609.21 CRIMINAL NEGLIGENCE RESULTING IN DEATH VEHICULAR OPERATION.

Subdivision 1. RESULTING IN DEATH. Whoever operates, as a result of operating a vehicle as defined in section 169.01, subdivision 2, or an aircraft or watercraft, in a grossly negligent manner and thereby, or in a negligent manner while under the influence of alcohol or a controlled substance as defined in section 169.121, subdivision 1, causes the death of a human being not constituting

Changes or additions are indicated by underline, deletions by ~~strikeout~~.