

fails to file a return, the tax may be assessed, and the attorney general may begin proceedings at any time.

Subd. 4. CONSENT TO EXTEND TIME. Where, before the expiration of the time prescribed in subdivision 1 for the assessment of the tax, the commissioner of revenue and the company, joint stock association, copartnership, corporation, or individual filing the return consent in writing to an extension of time for the assessment of the tax, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

Subd. 5. OMISSION IN EXCESS OF 25 PERCENT. If the taxpayer omits an amount properly includable therein which is in excess of 25 percent of the amount of tax stated in the return, the tax may be assessed, or a proceeding in court for the collection of such tax may be begun at any time within six years after the return was filed.

Sec. 20. REPEALER.

Minnesota Statutes 1982, sections 298.045, 298.046, 298.047, and 298.048, are repealed.

Sec. 21. EFFECTIVE DATES.

Sections 1, 4, 7, 8, 12, 13, and 17 to 20 are effective the day following final enactment. Sections 2, 5, 6, and 16 are effective for taxes levied in 1984 and thereafter, payable in 1985 and thereafter. Sections 9 to 11 are effective for claims based on property taxes payable in 1985 and thereafter. Sections 14 and 15 are effective for taconite produced in 1984 and thereafter, taxes payable in 1985 and thereafter.

Approved April 25, 1984

CHAPTER 523 — H.F.No. 1831

An act relating to transportation; increasing special permit fees for vehicles exceeding weight limitations; amending Minnesota Statutes 1983 Supplement, section 169.86, subdivision 5.

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

Section 1. Minnesota Statutes 1983 Supplement, section 169.86, subdivision 5, is amended to read:

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

Subd. 5. FEES. The commissioner, with respect to highways under his jurisdiction, may charge a fee for each permit issued. All such fees for permits issued by the commissioner of transportation shall be deposited in the state treasury and credited to the trunk highway fund. Except for those annual permits for which the permit fees are specified elsewhere in this chapter, the fees shall be:

(a) \$15 for each single trip permit.

(b) \$36 for each job permit. A job permit may be issued for like loads carried on a specific route for a period not to exceed two months. "Like loads" means loads of the same product, weight and dimension.

(c) \$60 for an annual permit to be issued for a period not to exceed 12 consecutive months. Annual permits may be issued for:

(1) refuse compactor vehicles that carry a gross weight up to but not in excess of 22,000 pounds on a single rear axle and not in excess of 38,000 pounds on a tandem rear axle;

(2) motor vehicles used to alleviate a temporary crisis adversely affecting the safety or well-being of the public;

(3) motor vehicles which travel on interstate highways and carry loads authorized under subdivision 1a.

(d) \$120 for an oversize annual permit to be issued for a period not to exceed 12 consecutive months. Annual permits may be issued for:

(1) truck cranes;

(2) construction equipment, machinery, and supplies;

(3) manufactured homes;

(4) farm equipment when the movement is not made according to the provisions of section 169.80, subdivision 1, ~~clauses~~ paragraphs (a) to (f);

(5) double-deck buses;

(6) commercial boat hauling.

(e) for vehicles which have axle weights exceeding the weight limitations of section 169.825, an additional cost added to the fees listed above. The additional cost is equal to the product of the distance traveled times the sum of the overweight axle group cost factors shown in the following chart:

	<u>Overweight Axle Group Cost Factors</u>		
<u>Weight (pounds)</u>	<u>Cost Per Mile For Each Group Of:</u>		
<u>exceeding</u>	<u>Two consec-</u>	<u>Three consec-</u>	<u>Four consec-</u>
<u>weight limi-</u>	<u>utive axles</u>	<u>utive axles</u>	<u>utive axles</u>

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<u>tations on axles</u>	<u>spaced within 8 feet or less</u>	<u>spaced within 9 feet or less</u>	<u>spaced with- in 14 feet or less</u>
0-2,000	.100	.040	.036
2,001-4,000	.124	.050	.044
4,001-6,000	.150	.062	.050
6,001-8,000	Not permitted	.078	.056
8,001-10,000	Not permitted	.094	.070
10,001-12,000	Not permitted	.116	.078
12,001-14,000	Not permitted	.140	.094
14,001-16,000	Not permitted	.168	.106
16,001-18,000	Not permitted	.200	.128
18,001-20,000	Not permitted	Not permitted	.140
20,001-22,000	Not permitted	Not permitted	.168

The amounts added are rounded to the nearest cent for each axle or axle group. The additional cost does not apply to paragraph (c), clauses (1) and (3).

(f) As an alternative to paragraph (e), an annual permit may be issued for overweight, or oversize and overweight, construction equipment, machinery, and supplies. The fees for the permit are as follows:

<u>Gross Weight (pounds) of vehicle</u>	<u>Annual Permit Fee</u>
90,000 or less	\$200.00
90,001 - 100,000	\$300.00
100,001 - 110,000	\$400.00
110,001 - 120,000	\$500.00
120,001 - 130,000	\$600.00
130,001 - 140,000	\$700.00

If the gross weight of the vehicle is more than 140,000 pounds the permit fee is determined under paragraph (e).

(g) for vehicles which exceed the width limitations set forth in section 169.80 by more than 72 inches, an additional cost equal to \$120 added to the amount in paragraph (a) when the permit is issued while seasonal load restrictions pursuant to section 169.87 are in effect.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective January 1, 1985.

Approved April 25, 1984

CHAPTER 524 — H.F.No. 1846

An act relating to taxation; authorizing use of proceeds of the taconite occupation tax for economic development loans and grants to businesses; amending Minnesota Statutes 1982, section 298.17.

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