CHAPTER 238 — S.F.No. 1357

An act relating to contempt of court; providing penalties for failure to file a complete income tax return pursuant to court order; proposing coding for new law in Minnesota Statutes, chapter 588.

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

Section 1.   **[588.21] FAILURE TO FILE COMPLETE INCOME TAX RETURN.**

In addition to other sanctions, when a taxpayer is in contempt of an order of the district court for failure to file a complete and proper income tax return under the provisions of section 290.39, subdivision 1, the court may order a civil fine not to exceed $50 for each day the contempt of court continues, or for each separate contempt of court, or both.   The court may award costs, expenses, reasonable attorney's fees, and witness fees to the state.   The court may issue additional orders to ensure compliance with the court's prior order.

Sec. 2.   **EFFECTIVE DATE.**

Section 1 is effective the day after final enactment.

Approved May 24, 1985

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CHAPTER 239 — S.F.No. 1398

An act relating to deposit and investment of public funds; modifying the collateral requirements for public deposits; amending Minnesota Statutes 1984, sections 118.005, subdivision 1; 118.01; 475.66, subdivisions 1 and 3; and 475.76, subdivision 1.

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

Section 1.   Minnesota Statutes 1984, section 118.005, subdivision 1, is amended to read:

Subdivision 1.   The governing body of every municipality, as defined in section 118.01, which has the power to receive and disburse funds, shall designate as a depository of the funds such national, insured state banks or thrift institutions as defined in section 51A.02, subdivision 23, as it may deem proper. The governing body may authorize the treasurer or chief financial officer to exercise the powers of the governing body in designating a depository of the funds.

Sec. 2.   Minnesota Statutes 1984, section 118.01, is amended to read:

Changes or additions are indicated by <u>underline</u>, deletions by ~~strikeout~~.