

[85.012] [Subd. 8] Subd. 1a. **BLUE MOUNDS STATE PARK.**

The following area is deleted from Blue Mounds State Park in Section 13, Township 103 North, Range 45 West: The Northeast Quarter of the Southwest Quarter, excepting the west 165.00 feet thereof; and that part of the Southeast Quarter lying westerly of the westerly right-of-way line of the Chicago, Rock Island and Pacific Railway, excepting the south 265 feet thereof.

Sec. 2. Laws 1980, chapter 489, section 1, subdivision 4, is amended to read:

[85.012] [Subd. 29] Subd. 4. **ITASCA STATE PARK.**

The following areas are added to Itasca State Park: (a) The South Half of the Northeast Quarter of Section 34, Township 144 North, Range 36 West.

(b) The Southeast Quarter of the Southeast Quarter of Section 32; the South Half of the Southwest Quarter, the Southwest Quarter of Southeast Quarter, and the East Half of Southeast Quarter of Section 33; the Southwest Quarter of Section 34; all in Township 144 North, Range 36 West.

(c) Notwithstanding section 85.012, subdivision 1, land that is added to Itasca State Park by paragraph (b), that is tax-forfeited land and under the custody, control, and supervision of the Clearwater county board on the effective date of this act, shall remain under the custody, control, and supervision of the county board until state lands of equal value are transferred to Clearwater county.

Notwithstanding any contrary provision, the department of natural resources is required to maintain the fire department in the Itasca Park complex at its present location.

Sec. 3. **EFFECTIVE DATE.**

This act is effective the day following final enactment.

Approved May 8, 1985

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**CHAPTER 82 — S.F.No. 1119**

*An act relating to local government; increasing the amount that a county board may credit to the sheriff's contingency fund; amending Minnesota Statutes 1984, section 387.212.*

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

Section 1. Minnesota Statutes 1984, section 387.212, is amended to read:

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

## 387.212 CONTINGENT FUND.

The board of county commissioners in any county may create a sheriff's contingent fund and may credit thereto not more than ~~\$1,000~~ \$3,000. The moneys in such fund may be used for the advancement and reimbursement of expenses of the sheriff and his office. Such moneys shall be disbursed by the county treasurer in accordance with rules and regulations prescribed by the board. Any balance remaining at the end of the year shall be transferred to the revenue fund.

Approved May 8, 1985

## CHAPTER 83 — S.F.No. 1329

*An act relating to taxation; clarifying definitions for sales and use tax; clarifying exemptions; providing an exemption for certain mailing materials used for advertising purposes; imposing civil and criminal penalties for underreporting or failing to report motor vehicle excise tax; repealing certain refund procedures; amending Minnesota Statutes 1984, sections 297A.01, subdivision 11; 297A.041; 297A.25, subdivision 1; 297B.10; and 297B.11; repealing Minnesota Statutes 1984, section 297A.35, subdivision 3.*

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

Section 1. Minnesota Statutes 1984, section 297A.01, subdivision 11, is amended to read:

Subd. 11. "Tangible personal property" means corporeal personal property of any kind whatsoever, including property which is to become a fixture or which is to lose its identity by incorporation in or attachment to real property as a result of incorporation, attachment, or installation following its acquisition.

Personal property does not include:

(a) large ponderous machinery and equipment used in a business or production activity which at common law would be considered to be real property;

(b) property which is subject to an ad valorem property tax;

(c) property described in section 272.02, subdivision 1, clause (8), paragraphs (a) to (d);

(d) property described in section 272.03, subdivision 2, clauses (3) and (5).

Sec. 2. Minnesota Statutes 1984, section 297A.041, is amended to read:

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