

## CHAPTER 403—S.F.No. 1193

*An act relating to taxation; aggregate removal production; eliminating time requirement for notifying operator of unpaid tax; imposing a penalty; amending Minnesota Statutes 1984, section 298.75, subdivisions 4 and 6.*

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

Section 1. Minnesota Statutes 1984, section 298.75, subdivision 4, is amended to read:

Subd. 4. If any operator or importer fails to make the report required by subdivision 3 or files an erroneous report, the county auditor shall, ~~by the fifth working day after the date the report became due,~~ determine the amount of tax due and notify the operator or importer by registered mail of the amount of tax so determined. An operator or importer may, within 30 days from the date of mailing the notice, file in the office of the county auditor a written statement of objections to the amount of taxes determined to be due. The statement of objections shall be deemed to be a petition within the meaning of chapter 278, and shall be governed by sections 278.02 to 278.13.

Sec. 2. Minnesota Statutes 1984, section 298.75, subdivision 6, is amended to read:

Subd. 6. It is a misdemeanor for any operator or importer to remove aggregate material from a pit, quarry, or deposit or for any importer to import aggregate material unless all taxes due under this section for the previous reporting period have been paid or objections thereto have been filed pursuant to subdivision 4.

It is a misdemeanor for the operator or importer who is required to file a report to file a false report with intent to evade the tax.

Approved March 24, 1986

## CHAPTER 404—S.F.No. 1721

*An act relating to human services; providing for health and dental coverage as child support; regulating withholding for purposes of child support; amending Minnesota Statutes 1984, sections 145.892, subdivision 2; 145.894; 245.83, by adding a subdivision; 245.84, subdivision 1; 256.975, by adding a subdivision; 393.07, subdivision 10, and by adding a subdivision; 518C.02, subdivision 3; Minnesota Statutes 1985 Supplement, sections 518.611, subdivisions 4, 6, and by adding a subdivision; 518.645; proposing coding for new law in Minnesota Statutes, chapters 124, 144, 245, 268, and 518; repealing Minnesota Statutes 1984, section 518.551, subdivision 8.*

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