

worship, restaurant, motel, resort, or recreational camping area is limited to one intersection on the trunk highway system. Additional signing may be considered when the place of business is located between, or approximately an equal distance from, two or more trunk highways.

Presented to the governor April 3, 1991

Signed by the governor April 4, 1991, 12:02 p.m.

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#### CHAPTER 17—S.F.No. 443

*An act relating to civil procedure; repealing the statute requiring surety for costs in certiorari matters; repealing Minnesota Statutes 1990, section 606.03.*

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

Section 1. **REPEALER.**

Minnesota Statutes 1990, section 606.03, is repealed.

Presented to the governor April 3, 1991

Signed by the governor April 4, 1991, 12:01 p.m.

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#### CHAPTER 18—H.F.No. 13

*An act relating to taxation; providing that property owned by certain members of the military will be withheld from sale as tax-forfeited property; allowing an extension to file income tax returns and property tax refund claims for national guard and reserve members who are called to active duty; providing filing extensions for individuals who performed services in Operation Desert Shield; providing for early payment of interest on refunds; amending Minnesota Statutes 1990, sections 281.273; and 289A.39, subdivision 1.*

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

Section 1. Minnesota Statutes 1990, section 281.273, is amended to read:

281.273 ~~SERVICE OF NOTICE OF EXPIRATION OF TIME OF REDEMPTION ON LANDS IN WHICH OWNED BY PERSONS IN MILITARY SERVICE ARE INTERESTED.~~

~~Whenever the~~ When a county sheriff of ~~any county~~ serves notice of expiration of the time for redemption of any parcel of real property from delinquent taxes ~~thereon~~ upon any occupant of ~~any such~~ the real property, the sheriff shall

New language is indicated by underline, deletions by ~~strikeout~~.

inquire of ~~such~~ the occupant and otherwise as the sheriff may deem proper whether ~~such~~ the real property was owned and occupied for dwelling, professional, business or agricultural purposes by a person in the military service of the United States as defined in the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, or the person's dependents at the commencement of the period of military service ~~and is still occupied for such purposes by the person's dependents or employees.~~ On finding that ~~such~~ the real property is so owned ~~and occupied,~~ the sheriff shall make a certificate ~~thereof~~ to the county auditor, setting forth the description of the property, the name of the owner, the particulars of the owner's military service so far as ascertained or claimed, ~~the name of the present occupant and relationship to the owner,~~ and the names and addresses of the persons of whom the sheriff made inquiry. ~~Such~~ The certificate shall be filed with the county auditor and shall be prima facie evidence of the facts ~~therein~~ stated. If the real property, described in ~~any~~ such the certificate becomes forfeited to the state, it shall be withheld from sale or conveyance as tax-forfeited property in accordance with and subject to the provisions of the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, ~~but except that the requirement in~~ United States Code, title 50, section 560, that the property be occupied by the dependent or employee of the person in military service does not apply. The period of withholding from sale or conveyance shall be no longer than is required by ~~said that act or acts amendatory thereof or supplementary thereto.~~ If upon further investigation the sheriff finds at any time that ~~any~~ such the certificate is erroneous in any particular, the sheriff shall file a supplemental certificate referring to the matter in error and stating the facts as found. ~~Such~~ The supplemental certificate shall be prima facie evidence of the facts ~~therein~~ stated, and shall supersede any prior certificate so far as in conflict therewith. If it appears from ~~such~~ the supplemental certificate that the owner of the real property affected is not entitled to have the same withheld from sale under the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, the property shall not be withheld from sale further hereunder under this section.

Sec. 2. Minnesota Statutes 1990, section 289A.39, subdivision 1, is amended to read:

Subdivision 1. **EXTENSIONS FOR SERVICE MEMBERS.** (a) The limitations of time provided by this chapter and chapter 290 relating to income taxes and chapter 271 relating to the tax court for filing returns, paying taxes, claiming refunds, commencing action thereon, appealing to the tax court from orders relating to income taxes, and appealing to the Supreme Court from decisions of the tax court relating to income taxes are extended, ~~with respect to an individual, for the period during which the individual serves in the armed forces of the United States, or serves in support of the armed forces and as provided in section 7508 of the Internal Revenue Code of 1986, as amended through December 31, 1989, or serves in an area designated by the president as a combat zone or is hospitalized outside the United States as a result of injury received while serving in the combat during that time and for a further period of six months~~ January 30, 1991.

New language is indicated by underline, deletions by ~~strikeout~~.

(b) If a member of the national guard or reserves is called to active duty in the armed forces, the limitations of time provided by this chapter and chapters 290 and 290A relating to income taxes and claims for property tax refunds are extended by the following period of time:

(1) in the case of an individual whose active service is in the United States, six months; or

(2) in the case of an individual whose active service includes service abroad, the period of initial service plus six months.

Nothing in this paragraph reduces the time within which an act is required or permitted under paragraph (a).

(c) If an individual entitled to the benefit of paragraph (a) files a return during the period disregarded under paragraph (a), interest must be paid on an overpayment or refundable credit from the due date of the return, notwithstanding section 289A.56, subdivision 2.

(d) The provisions of this subdivision apply to the spouse of an individual entitled to the benefits of this subdivision with respect to a joint return filed by the spouses.

### Sec. 3. EFFECTIVE DATE.

Section 1 is effective for notices served the day following final enactment of this act. Section 2 is effective for taxable years beginning after December 31, 1989, and for claims for property tax refunds filed after August 15, 1990.

Presented to the governor April 3, 1991

Signed by the governor April 4, 1991, 12:00 p.m.

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## CHAPTER 19—H.F.No. 82

*An act relating to public contracts; modifying the criteria for businesses and firms required to file affirmative action plans; amending Minnesota Statutes 1990, sections 363.073, subdivision 1, and 473.144.*

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

Section 1. Minnesota Statutes 1990, section 363.073, subdivision 1, is amended to read:

Subdivision 1. **SCOPE OF APPLICATION.** No department or agency of the state shall accept any bid or proposal for a contract or agreement or execute any contract or agreement for goods or services in excess of \$50,000 with any

New language is indicated by underline, deletions by ~~strikeout~~.