

governmental and enterprise funds combined is more than \$100,000, the council shall provide for an annual audit of the city's financial affairs by the state auditor or a public accountant in accordance with minimum procedures prescribed by the state auditor. If the offices of clerk and treasurer are combined and the city's annual revenue for all governmental and enterprise funds combined is \$100,000 or less, the council shall provide for an audit of the city's financial affairs by the state auditor or a public accountant in accordance with minimum audit procedures prescribed by the state auditor at least once every five years, which audit shall be for a one-year period to be determined at random by the person conducting the audit.

Sec. 4. EFFECTIVE DATE.

This act is effective the day after final enactment.

Presented to the governor March 27, 1995

Signed by the governor March 29, 1995, 1:02 p.m.

CHAPTER 28—S.F.No. 145

An act relating to motor vehicles; providing time limit for refunding motor vehicle registration tax overpayment; amending Minnesota Statutes 1994, section 168.16.

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

Section 1. Minnesota Statutes 1994, section 168.16, is amended to read:

168.16 REFUNDS; APPROPRIATION.

After the tax upon any motor vehicle shall have been paid for any year, refund shall be made for errors made in computing the tax or fees and for the error on the part of an owner who may in error have registered a motor vehicle that was not before, nor at the time of registration, nor at any time thereafter during the current past year, subject to tax in this state; ~~provided that after more than two years after the tax was paid no refund shall be made for any tax paid on any vehicle exempted from taxation by reasons of nonuse as provided by section 168.012.~~ Unless otherwise provided in this chapter, a claim for a refund of an overpayment of registration tax must be filed within three and one-half years from the date of payment. The refundment shall be made from any fund in possession of the registrar and shall be deducted from the registrar's monthly report to the commissioner of finance. A detailed report of the refundment shall accompany the report. The former owner of a transferred vehicle by an assignment in writing endorsed upon the registration certificate and delivered to the registrar within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by the former owner accredited to the

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

owner who duly registers the vehicle. Any owner at the time of such occurrence, whose vehicle shall be permanently destroyed, or sold to the federal government, the state, or political subdivision thereof, shall upon filing a verified claim be entitled to a refund of the unused portion of the tax paid upon the vehicle, computed as follows:

(1) If the vehicle is registered under the calendar year system of registration, the refund is computed pro rata by the month, 1/12 of the annual tax paid for each month of the year remaining after the month in which the plates and certificate were returned to the registrar;

(2) In the case of a vehicle registered under the monthly series system of registration, the amount of the refund is equal to the sum of the amounts of the license fee attributable to those months remaining in the licensing period after the month in which the plates and certificate were returned to the registrar.

There is hereby appropriated to the persons entitled to a refund, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the refund and payment.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective August 1, 1995, for claims for refund made on and after that date.

Presented to the governor March 27, 1995

Signed by the governor March 29, 1995, 1:05 p.m.

CHAPTER 29—S.F.No. 229

An act relating to government data practices; medical examiner data; allowing sharing of such data with a state or federal agency charged with investigating a death; amending Minnesota Statutes 1994, section 13.83, subdivisions 4 and 5.

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

Section 1. Minnesota Statutes 1994, section 13.83, subdivision 4, is amended to read:

Subd. 4. **INVESTIGATIVE DATA.** Data created or collected by a county coroner or medical examiner which is part of an active investigation mandated by chapter 390, or any other general or local law relating to coroners or medical examiners is confidential data or protected nonpublic data, until the completion of the coroner's or medical examiner's final summary of findings at which point but may be disclosed to a state or federal agency charged by law with investigating the death of the deceased individual about whom the medical examiner or

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