

utes, chapter 271 relating to the tax court, for filing income tax returns, paying income taxes, claiming income tax refunds, commencing actions relating to income taxes, 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 until May 30, 1997, for individuals who are residents in an area designated by the Federal Emergency Management Agency pursuant to a major disaster declaration issued for Minnesota by President Clinton after April 1, 1997, and before April 16, 1997.

Subd. 2. INTEREST AND PENALTIES. Interest on income tax must not be assessed or collected from an individual with respect to whom, and for the period during which, the limitations of time are extended as provided in subdivision 1. A penalty shall not be assessed or collected from an individual for failure during that period to perform an act required by the laws described in subdivision 1.

Subd. 3. ABATEMENT. The commissioner of revenue shall abate penalties and interest on withholding taxes and declarations under Minnesota Statutes, section 290.92, and on sales taxes deposits and returns under Minnesota Statutes, chapters 289A and 297B, for failure to pay amounts or file returns due between April 1, 1997, and May 30, 1997, if:

(1) the taxpayer is a resident in the area designated under subdivision 1, or the taxpayer's business operations are located in the area designated under subdivision 1 and the taxpayer's ability to file returns or declarations or pay the taxes is affected by the disaster; and

(2) the taxpayer files all required returns and declarations and pays all tax amounts due by May 30, 1997.

Subd. 4. APPLICABILITY. Nothing in this section reduces the time within which an act is required or permitted under Minnesota Statutes, chapter 271, 289A, 290, 297A, or 297B.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective the day following final enactment.

Presented to the governor April 14, 1997

Signed by the governor April 15, 1997, 10:23 a.m.

CHAPTER 35—H.F.No. 90

An act relating to drivers' licenses; allowing exemption from commercial driver's license requirement for certain snowplow operators; amending Minnesota Statutes 1996, section 171.02, by adding a subdivision.

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

Section 1. Minnesota Statutes 1996, section 171.02, is amended by adding a subdivision to read:

New language is indicated by underline, deletions by strikeout.

Subd. 5. EXEMPTION FOR CERTAIN BACKUP SNOWPLOW DRIVERS.
Pursuant to the waiver authorization set forth in Public Law Number 104-59, section 345 (a)(5), a person who operates a commercial motor vehicle for the purpose of removing snow or ice from a roadway by plowing, salting, or sanding is not required to hold a commercial driver's license if the person:

- (1) is an employee of a local unit of government with a population of 3,000 or less;
- (2) is operating within the boundaries of the local unit of government;
- (3) holds a valid driver's license authorizing the operation of class B vehicles; and
- (4) except in the event of a lawful strike, is temporarily replacing the employee who normally operates the vehicle but either is unable to operate the vehicle or is in need of additional assistance due to a snow emergency as determined by the local unit of government.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective the day following final enactment.

Presented to the governor April 15, 1997

Signed by the governor April 16, 1997, 1:57 p.m.

CHAPTER 36—H.F.No. 835

An act relating to human services; creating an exception for a separate annual audit of a county operated day training and habilitation program; amending Minnesota Statutes 1996, section 252.46, subdivision 10.

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

Section 1. Minnesota Statutes 1996, section 252.46, subdivision 10, is amended to read:

Subd. 10. VENDOR'S REPORT; AUDIT. The vendor shall report to the commissioner and the county board on forms prescribed by the commissioner at times specified by the commissioner. The reports shall include programmatic and fiscal information. Fiscal information shall be provided in accordance with an annual audit that complies with the requirements of Minnesota Rules, parts 9550.0010 to 9550.0092. The audit must be done in accordance with according to generally accepted auditing standards to result in statements that include a balance sheet, income statement, changes in financial position, and the certified public accountant's opinion. The county's annual audit shall satisfy the audit required under this subdivision for any county operated day training and habilitation program. Except for day training and habilitation programs operated by a county, the audit must provide supplemental statements for each day training and habilitation program with an approved unique set of rates.

Presented to the governor April 15, 1997

Signed by the governor April 16, 1997, 2:12 p.m.

New language is indicated by underline, deletions by strikeout.