

delegation, the authority granted in the following sections of Minnesota Statutes: 16B.04, subdivision 1; 41A.04, subdivision 4; 45.023; 84.03; 103B.101, subdivision 7; 115B.28, subdivision 1; 116J.035, subdivision 2; 147.01, subdivision 3; 148.05; 148.08, subdivision 3; 148.191, subdivision 2; 148.53; 148B.20, subdivision 1; 148B.31; 150A.04, subdivision 5; 151.06, subdivision 1; 153.02; 154.24; 156.01, subdivision 3; 175.171; 179A.04, subdivision 3; 182.657; 216A.07, subdivision 5; 216B.08; 216C.02, subdivision 3; 223.19; 239.06; 256.975, subdivision 2; 268.0122, subdivision 5; 268.021; 270.06; 299J.04, subdivision 1; 299K.03, subdivision 5; 326.06; 326.18; 326.241, subdivision 2; 352.03, subdivision 4; 363.05, subdivision 1; 401.03; 462A.06; 611A.33; and 626.843, subdivision 1.

Presented to the governor March 17, 1998

Signed by the governor March 18, 1998, 4:20 p.m.

CHAPTER 304—S.F.No. 2041

An act relating to taxation; allowing the 1997 property tax rebate for prepayments of tax; amending Laws 1997, chapter 231, article 1, section 16, as amended.

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

Section 1. Laws 1997, chapter 231, article 1, section 16, as amended by Laws 1997, First Special Session chapter 5, section 35, and Laws 1997, Third Special Session chapter 3, section 11, is amended to read:

Sec. 16. PROPERTY TAX REBATE.

(a) A credit is allowed against the tax imposed under Minnesota Statutes, chapter 290, to an individual, other than as a dependent, as defined in sections 151 and 152 of the Internal Revenue Code, disregarding section 152(b)(3) of the Internal Revenue Code, equal to 20 percent of the qualified property tax paid in calendar year 1997 before January 1, 1998, for taxes assessed in 1996.

(b) For property owned and occupied by the taxpayer during 1997, qualified tax means property taxes payable as defined in Minnesota Statutes, section 290A.03, subdivision 13, assessed in 1996 and payable in 1997, except the requirement that the taxpayer own and occupy the property on January 2, 1997, does not apply. The credit is allowed only to the individual and spouse, if any, who paid the tax, whether directly, through an escrow arrangement, or under a contractual agreement for the purchase or sale of the property.

(c) For a renter, the qualified property tax means the amount of rent constituting property taxes under Minnesota Statutes, section 290A.03, subdivision 11, based on rent paid in 1997. If two or more renters could be claimants under Minnesota Statutes, chapter 290A with regard to the rent constituting property taxes, the rules under Minnesota Statutes, section 290A.03, subdivision 8, paragraph (f), applies to determine the amount of the credit for the individual.

(d) For an individual who both owned and rented principal residences in calendar year 1997, qualified taxes are the sum of the amounts under paragraphs (a) and (b).

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

(e) If the amount of the credit under this subdivision exceeds the taxpayer's tax liability under this chapter, the commissioner shall refund the excess.

(f) To claim a credit under this subdivision, the taxpayer must attach a copy of the property tax statement and certificate of rent paid, as applicable, and provide any additional information the commissioner requires.

(g) An amount sufficient to pay refunds under this subdivision is appropriated to the commissioner from the general fund.

(h) This credit applies to taxable years beginning after December 31, 1996, and before January 1, 1998.

(i) Payment of the credit under this section is subject to Minnesota Statutes, chapter 270A, and any other provision applicable to refunds under Minnesota Statutes, chapter 290.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective the day following final enactment.

Presented to the governor March 17, 1998

Signed by the governor March 18, 1998, 4:17 p.m.

CHAPTER 305—S.F.No. 2372

An act relating to health; requiring hepatitis B immunization for children; amending Minnesota Statutes 1996, section 123.70, subdivisions 1, 2, and 4; Minnesota Statutes 1997 Supplement, section 123.70, subdivision 10.

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

Section 1. Minnesota Statutes 1996, section 123.70, subdivision 1, is amended to read:

Subdivision 1. Except as provided in subdivisions 3 and 4, and 10, no person over two months old may be allowed to enroll or remain enrolled in any elementary or secondary school or child care facility in this state until the person has submitted to the administrator or other person having general control and supervision of the school or child care facility, one of the following statements:

(1) a statement from a physician or a public clinic which provides immunizations stating that the person has received immunization, consistent with medically acceptable standards and with the provisions of subdivision 10, against measles after having attained the age of 12 months, rubella, diphtheria, tetanus, pertussis, polio, mumps, and haemophilus influenza type b, and hepatitis B; or

(2) a statement from a physician or a public clinic which provides immunizations stating that the person has received immunizations, consistent with medically acceptable standards and with the provisions of subdivision 10, against measles after having attained

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