

(b) For medical services provided to Joshua S. Anderberg, who suffered injuries while performing community service work in Ramsey county, \$585.96.

(c) For medical services provided to Jon K. Atzen, who suffered injuries while performing community service work in Nobles county, \$3,635.92.

(d) For medical services provided to Stephen Cisco, who suffered injuries while performing sentencing to service work in Isanti county, \$2,823.32.

(e) For medical services provided to Nepumoseno P. Hidalgo, who suffered injuries while performing community service work in Pipestone county, \$1,746.32.

(f) For medical services provided to Vernon Mizer, who suffered injuries while performing sentencing to service work in Goodhue county, \$5,866.65.

Subd. 2. INMATE INJURY. \$7,500 is appropriated from the general fund to the commissioner of corrections for payment under Minnesota Statutes, section 3.738, to Wil I. Killian, who suffered permanent back injuries while performing assigned duties as an inmate at MCF - Oak Park Heights. This appropriation is available until June 30, 2001.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective the day following final enactment.

Presented to the governor April 7, 2000

Signed by the governor April 11, 2000, 10:47 a.m.

CHAPTER 366—S.F.No. 3566

An act relating to crime prevention; creating a new criminal penalty for failure to pay over sales tax on motor vehicles collected from a purchaser; amending Minnesota Statutes 1998, section 297B.10.

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

Section 1. Minnesota Statutes 1998, section 297B.10, is amended to read:

297B.10 PENALTIES.

(1) Any person, including persons other than the purchaser, who prepares, completes, or submits a false or fraudulent motor vehicle purchaser's certificate with intent to defeat or evade the tax imposed under this chapter or any purchaser who fails to complete or submit a motor vehicle purchaser's certificate with intent to defeat or evade the tax or who attempts to defeat or evade the tax in any manner, is guilty of a gross misdemeanor unless the tax involved exceeds \$300, in which event the person is guilty of a felony. The term "person" as used in this section includes any officer or employee of a corporation or a member or employee of a partnership who as an officer, member, or employee is under a duty to perform the act with respect to which the

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violation occurs. Notwithstanding the provisions of section 628.26 or any other provision of the criminal laws of this state, an indictment may be found and filed, or a complaint filed, upon any criminal offense specified in this section, in the proper court within six years after the commission of the offense.

(2) Any person who collects the tax imposed under this chapter from a purchaser and willfully fails to remit the tax is guilty of a felony.

(3) Any person who violates any of the provisions of this chapter, unless the violation be of the type referred to in clause (1) or (2), is guilty of a misdemeanor.

~~(3)~~ (4) When two or more offenses in clause (1) or (2) are committed by the same person within six months, the offenses may be aggregated; further, if the offenses are committed in more than one county, the accused may be prosecuted for all the offenses aggregated under this clause in any county in which one of the offenses was committed.

Sec. 2. EFFECTIVE DATE.

Section 1 is effective the day following final enactment and applies to crimes committed on or after that date.

Presented to the governor April 10, 2000

Signed by the governor April 13, 2000, 4:42 p.m.

CHAPTER 367—S.F.No. 3423

An act relating to insurance; requiring the commissioner of commerce to assist Holocaust victims to settle claims and recover proceeds from applicable insurance policies; proposing coding for new law in Minnesota Statutes, chapter 60A.

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

Section 1. [60A.053] HOLOCAUST VICTIMS INSURANCE RELIEF.

Subdivision 1. DEFINITIONS. For purposes of this section, the following terms have the meaning given them in this subdivision unless the context clearly requires otherwise:

(a) “Holocaust survivor” or “Holocaust victim” means any person who was persecuted, imprisoned or liable to imprisonment, or had property taken or confiscated during the period of 1933 to 1945, inclusive, by Nazi Germany, its allies, or sympathizers based on that person’s race, religion, ethnicity, physical or mental disability, sexual orientation, or similar class or group-based animus;

(b) “related company” means an affiliate, as defined in section 60D.15, subdivision 2; a successor in interest; or a managing general agent, of another company or insurer;

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