

MINNESOTA STATUTES 1975 SUPPLEMENT

GENERAL PROVISIONS 294.03

292.12 Refundment.

Subdivision 1. Amount; manner. The commissioner of revenue shall determine the amount of any taxes paid by, or collected from, any person in excess of the amount of tax legally due from him under the provisions of this chapter if claim therefor is filed with the commissioner of revenue within two years after such tax was paid or collected or three and one-half years after the return was filed, whichever is later. Upon the filing of such claim in the manner prescribed by him the commissioner shall make a written order thereon denying or allowing the claim in whole or in part and shall mail a copy of such order to the claimant at the address stated on the claim. He shall cause to be refunded in the same manner provided by law the amount of tax paid or collected in excess of the amount legally due, plus interest thereon at the rate of six percent per annum from the date of the payment or collection of the tax until the date the refund is paid. The amount necessary to pay such refunds is hereby appropriated out of any moneys in the state treasury not otherwise appropriated, and the commissioner of finance shall issue warrants therefor out of any funds in the state treasury not otherwise appropriated. No refund shall be denied merely because the tax was voluntarily paid or no protest made to its payment. Refund shall not be made of taxes collected by the methods provided in Minnesota Statutes 1945, Section 292.09, Subdivision 1, or Section 271.06.

[1975 c 377 s 29]

[For text of subd 2, see M.S.1974]

CHAPTER 294. GENERAL PROVISIONS

Sec.
294.03 Failure to pay tax; penalties, interest.

Sec.
294.26 Division of proceeds of tax.

294.03 Failure to pay tax; penalties, interest.

Subdivision 1. If any company, joint stock association, copartnership, corporation, or individual required by law to pay taxes to the state on a gross earnings basis shall fail to pay such tax or gross earnings percentage within the time specified by law for the payment thereof, or within 30 days after final determination of an appeal to the Minnesota tax court relating thereto, there shall be added a specific penalty equal to ten percent of the amount so remaining unpaid. Such penalty shall be collected as part of said tax, and the amount of said tax not timely paid, together with said penalty, shall bear interest at the rate specified in section 270.75 from the time such tax should have been paid until paid.

Subd. 2. In case of any failure to make and file a return as required by this chapter within the time prescribed by law or prescribed by the commissioner in pursuance of law, unless it is shown that such failure is not due to wilful neglect, there shall be added to the tax in lieu of the ten percent specific penalty provided in subdivision 1: ten percent if the failure is for not more than 30 days with an additional five percent for each additional 30 days or fraction thereof during which such failure continues, not exceeding 25 percent in the aggregate. The amount so added to any tax shall be collected at the same time and in the same manner and as a part of the tax, and the amount of said tax together with the amount so added shall bear interest at the rate specified in section 270.75 from the time such tax should have been paid until paid unless the tax has been paid before the discovery of the neglect, in which case the amount so added shall be collected in the same manner as the tax.

For purposes of this subdivision, the amount of any taxes required to be shown on the return shall be reduced by the amount of any part of the tax which is paid on or before the date prescribed for payment of the tax and by the amount of any credit against the tax which may be claimed upon the return.

[1975 c 377 s 30,31]

[For text of subd 3, see M.S.1974]

MINNESOTA STATUTES 1975 SUPPLEMENT

294.26 GENERAL PROVISIONS

294.26 Division of proceeds of tax.

The proceeds of the taxes collected under sections 294.21 to 294.28 shall be distributed in accordance with the determination made by the commissioner of revenue, to the general fund of the state and to the various taxing districts in which such railway operations are conducted, in the following proportions: 22 percent thereof to the city or town; 50 percent thereof to the school district; 22 percent thereof to the county; six percent thereof to the state. If such railroad operation, or different steps therein, are carried on in more than one taxing district, the commissioner shall apportion equitably the proceeds of the part of the tax going to cities or towns among such subdivisions, and the part going to school districts among such districts, and the part going to counties among such counties, upon the basis of attributing 40 percent of the proceeds of the tax to the terminal facilities at each end of the railway line of a taconite railroad company, and the remaining 20 percent thereof to the railway trackage connecting such terminals, and with respect to each such portion giving due consideration to the relative extent of such portion of the operation performed in each such taxing district. If any part of such facilities are located outside the limits of any organized city or town, 70 percent of the portion of the tax which would be distributed to any such governmental unit, if it existed and the facilities were located therein, shall be added to the portion distributed to the school district, and 30 percent thereof shall be added to the portion distributed to the county in which such facilities are located; also, if the amount otherwise distributable to any city or town hereunder would exceed \$75 per capita of the population thereof, the amount of such excess shall be added to the portions distributed to the school district and county in which such facilities are located in the proportions above set forth. The commissioner's order making such apportionment shall be subject to review by the tax court at the instance of any of the interested taxing districts, in the same manner as other orders of the commissioner. The amount so distributed shall be divided among the various funds of the taxing district in the same proportion as the general ad valorem property tax thereof.

There is hereby appropriated to such persons, city, town, school district, or county as are entitled to such payment, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment authorized herein. The commissioner of revenue shall make such payments on March 15 and September 15 annually.

[1975 c 46 s 6]

CHAPTER 296. GASOLINE, GASOLINE SUBSTITUTES

Sec.
296.02 Gasoline, excise tax.
296.03 Exemption for products of waste materials. [New]

Sec.
296.15 Nonpayment of tax, penalties.

296.02 Gasoline, excise tax.

Subdivision 1. Tax imposed for motor vehicle use. There is hereby imposed an excise tax of nine cents per gallon on all gasoline used in producing and generating power for propelling motor vehicles used on the public highways of this state. This tax shall be payable at the times, in the manner, and by persons specified in this chapter.

[1975 c 203 s 1]

[For text of subs 2 to 6, see M.S.1974]

296.03 Exemption for products of waste materials.

No excise tax shall be imposed pursuant to sections 296.02 or 296.025 on any substitute product for petroleum which has been manufactured from waste materials, including agricultural waste and byproducts, household waste, solid waste, and wood byproducts.