

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.

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SALES TAXES; CERTAIN USES THEREOF 297.07

[1975 c 203 s 3]

296.15 Nonpayment of tax, penalties.

Subdivision 1. Penalty, interest. (a) In case a properly licensed distributor, special fuel dealer, bulk purchaser or motor carrier does not pay any tax or inspection fee when due, a penalty of one percent per day for the first ten days of delinquency shall accrue, and thereafter the tax, fees and penalty shall bear interest at the rate specified in section 270.75.

(b) If any person operates as a distributor, special fuel dealer, bulk purchaser or motor carrier without first securing the license required under this chapter, any tax or inspection fee imposed by this chapter shall become immediately due and payable. A penalty of 25 percent shall be imposed upon the tax and fee due thereon. The tax, fees and penalty shall bear interest at the rate specified in section 270.75.

Subd. 2. Failure to pay taxes; proceedings. Upon the failure of any person to pay any tax or inspection fees within the time provided by sections 296.01 to 296.49, all taxes and inspection fees imposed by this chapter shall become immediately due and payable, whether or not the person has previously reported the tax and inspection fees to the commissioner, and after the default in payment the commissioner may deliver to the attorney general a certified statement of the amount due from each person hereunder whose excise tax and inspection fees are delinquent. The statement shall give the address of the person owing such tax and inspection fees, the month for which the tax and inspection fees are due, the date of the delinquency, and such other information as may be required by the attorney general. It shall be the duty of the attorney general, upon receipt of the statement, to bring an action in the district court of Ramsey County, or of the county in which the delinquent taxpayer resides, to recover the amount of such tax and inspection fees, with penalty, interest and costs and disbursements, and the action may be tried in the county in which it is brought. The judgment of the court when so obtained shall draw interest at the rate specified in section 270.75 and shall be enforceable in the manner provided by law for the enforcement of judgments obtained in civil actions.

[1975 c 377 s 32,33]

[For text of subs 3 to 6, see M.S.1974]

CHAPTER 297. SALES TAXES; CERTAIN USES THEREOF

Sec.
297.07 Distributor to file returns.

Sec.
297.08 Contraband.
297.35 Distributors, monthly returns.

297.07 Distributor to file returns.

[For text of subs 1 to 3, see M.S.1974]

Subd. 4. Monthly tax payments; penalty for nonpayment. All taxes shall be due and payable not later than the eighteenth day of the month following the calendar month in which they were incurred, and thereafter shall bear interest at the rate specified in section 270.75. The commissioner in issuing his final assessment pursuant to subdivision 3 shall add to the amount of tax found due and unpaid a penalty of ten percent thereof, except that, if he finds that the distributor has made a false and fraudulent return with intent to evade the tax imposed by sections 297.01 to 297.13, the penalty shall be 25 percent of the entire tax as shown by the corrected return. If any such tax is not paid within the time herein specified 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 thereto a specific penalty equal to ten percent of the amount so remaining unpaid, but in no event shall the penalty for failure to pay such tax within the time provided for such payment be less than \$10. The commissioner is authorized to extend the time for paying such tax without penalty for good cause shown.