

MINNESOTA STATUTES 1975 SUPPLEMENT

OCCUPATION TAXES 298.09

297A.39 Penalties.

[For text of subs 1 to 6, see M.S.1974]

Subd. 7. The amount of tax not timely paid, together with any penalty provided by this section, shall bear interest at the rate specified in section 270.75 from the time such tax should have been paid until paid. Any interest and penalty shall be added to the tax and be collected as a part thereof.

[1975 c 377 s 37]

CHAPTER 297B. MOTOR VEHICLE EXCISE TAX

Sec. 297B.03 Exemptions.

297B.03 Exemptions.

There is specifically exempted from the provisions of this chapter and from computation of the amount of tax imposed by it the following:

(1) Purchase or use of any motor vehicle by any person described in and subject to the conditions provided in section 297A.25, subdivision 1, clauses (j), (p) and (s).

(2) Purchase or use of any motor vehicle by any person who was a resident of another state at the time of the purchase and who subsequently becomes a resident of Minnesota, provided the purchase occurred more than 60 days prior to the date such person moved his residence to the state of Minnesota.

(3) Purchase or use of any motor vehicle by any person making a valid election to be taxed under the provisions of section 297A.211.

(4) Purchase or use of any motor vehicle previously registered in the state of Minnesota by any corporation or partnership when such transfer constitutes a transfer within the meaning of sections 351 or 721 of the Internal Revenue Code of 1954, as amended through December 31, 1974.

[1975 c 262 s 1]

CHAPTER 298. OCCUPATION TAXES

Sec. 298.09	Notices; hearings; determination of amount of tax is final; certiorari.	Sec. 298.27	Collection and payment of tax.
298.242	Repealed.	298.28	Division of proceeds.
298.243	Supplementary additional tax on taconite and iron sulphides. [New]	298.281	Division of proceeds.
298.244	Division of proceeds of supplementary tax on taconite and iron sulphides. [New]	298.282	Distribution of taconite municipal aid account; taconite municipal aid; payment.
		298.32	Repealed.

298.09 Notices; hearings; determination of amount of tax is final; certiorari.

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

Subd. 4. If the amount of tax determined by the commissioner is subsequently found to be erroneous, the commissioner may, at any time within three years from the date the tax is certified as provided in section 298.10, redetermine the amount thereof. No such redetermination shall be made increasing the tax unless the person from whom the additional amount is due is given ten days written notice thereof and an opportunity to be heard thereon. If an order is made increasing the tax, the same proceedings shall be had as provided for occupation taxes originally determined and certified. Any person who has paid an occupation tax may apply to the commissioner within the time herein limited for a redetermination of the tax, and if the commissioner determines that the tax has been overpaid, he