

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298.242	Repealed.	298.28	Division of proceeds.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		298.32	Repealed.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

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shall make and file an order determining the amount of such overpayment, and credit it against occupation taxes otherwise payable by the person who has overpaid the amount as so determined. If the tax is increased, interest at the rate specified in section 270.75 from the date payment should have been made shall be determined and paid; if the tax is reduced, interest at the rate of six percent per annum from the date of overpayment shall be allowed.

[1975 c 377 s 38]

298.242 [Repealed, 1975 c 437 art 11 s 7]

298.243 **Supplementary additional tax on taconite and iron sulphides.**

In addition to the tax imposed under sections 298.24, subdivision 1, and 298.241, there is hereby imposed upon taconite and iron sulphides and upon the mining and quarrying thereof, and upon the production of iron ore concentrate therefrom, and upon the concentrate so produced, a tax of 39 cents per gross ton of merchantable iron ore concentrate as produced therefrom. The tax imposed herein shall be collected and paid pursuant to the provisions of section 298.27.

[1975 c 437 art 11 s 1]

298.244 **Division of proceeds of supplementary tax on taconite and iron sulphides.**

Subdivision 1. The proceeds of the tax collected under section 298.243 shall be distributed by the commissioner of revenue, to various taxing districts and to the general fund in the following manner:

(1) Ten cents per gross ton of merchantable iron ore concentrate, hereinafter referred to as "taxable ton", on which the tax is imposed in section 298.243, shall be distributed to the county in which the taconite is mined or quarried or in which the concentrate is produced, less any amount which is to be distributed pursuant to clause (1a). The commissioner shall follow the apportionment formula prescribed in section 298.28, subdivision 1. The commissioner of revenue shall make all the necessary calculations and certify these calculations to the county auditor of each qualifying county. Payments provided herein shall be deducted in determining the county government's levy limitations under sections 275.50 to 275.56.

(1a) If an electric power plant owned by and providing the primary source of power for a taxpayer mining and concentrating taconite is located in a county other than the county in which the mining and the concentrating processes are conducted, one cent per gross ton of the tax distributed to the counties pursuant to clause (1) and imposed on and collected from such taxpayer shall be distributed by the commissioner of revenue to the county in which the power plant is located.

(2) Twenty cents per taxable ton, less any amount distributed under clause (2a), shall be distributed to a group of school districts comprised of those school districts wherein the taconite was mined or quarried or the concentrate produced or in which there is a qualifying municipality as defined by section 273.134 or in which is located property which is entitled to the reduction of tax pursuant to section 273.135. The 20 cents, less any amount distributed under clause (2a), shall be distributed in direct proportion to school district tax levies as follows: each district shall receive that portion of the total distribution which its permitted levy for the prior year, computed pursuant to section 275.125, comprises of the sum of permitted levies for the prior year for all qualifying districts, computed pursuant to section 275.125. That portion of the amount so distributed to a school district which is not deducted from state aids in section 124.212, subdivision 8a, shall be included in computing the permissible levies under section 275.125.

(2a) In 1976 and each year thereafter, there shall be distributed to any school district the amount which the school district was entitled to receive under section 298.32, in 1975 provided that the school district included the amount in computing its permissible levy under section 275.125 in 1975, payable in 1976.

(3) One cent per taxable ton shall be deposited in the state treasury to the credit of the iron range resources and rehabilitation commission account in the special revenue fund and is hereby appropriated for the purposes of section 298.22. This money is to be used to provide environmental development grants to local

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governments located within any county in region 3 as defined in governor's executive order number 60 issued on June 12, 1970, which does not contain a municipality qualifying pursuant to section 273.134.

(4) Eight cents per taxable ton shall be paid to the property tax relief account in the apportionment fund in the state treasury and shall be distributed as provided in sections 273.134 to 273.136.

Subd. 2. (a) For the purposes of this subdivision, the following terms shall have the meanings given them.

(1) "Agency" means the state board of health.

(2) "Municipality" means any city or any other governmental subdivision having the power or duty to provide drinking water and using Lake Superior as the source of the drinking water.

(3) "Eligible cost" includes all costs incurred by a municipality including acquisition of necessary real and personal property, engineering, system cleaning, construction, alteration, improvements, inspection, supervision of construction and all other costs related to the construction and establishment of a permanent water filtration or purification system. Such costs shall be eligible even if incurred prior to June 7, 1975.

(4) "Municipal water purification system" includes all properties, real or personal, determined by a municipality and the state to be necessary for the elimination of polluting or potentially injurious substances from water used for municipal water supply purposes.

(b) There is hereby appropriated from the general fund to the state board of health the sum of \$2,500,000 for a grant program for the construction of water filtration and purification systems for those communities using Lake Superior as a drinking water source. The board of health shall establish a grant program to implement the provisions of this subdivision. This program shall include the disbursement of funds hereinafter described for the construction of the facilities, the creation of guidelines designed to assure that the funds will be disbursed in accord with the purposes of this subdivision, the continued surveillance of the effectiveness of constructed facilities in cooperation with other related state agencies, and other duties of administration necessary to accomplish the purpose of this subdivision. Grants shall be made in accordance with the guidelines created under authority of this subdivision and shall not exceed 33 percent of the eligible project cost.

(c) A Lake Superior water filtration and purification fund is created as a separate bookkeeping account in the general books of account of the state, to record receipts of the proceeds of moneys appropriated to the fund and disbursements of money appropriated from the fund to municipalities for the acquisition and betterment of public land, buildings, and improvements of a capital nature needed for the construction of water filtration and purification systems, in accordance with the purpose of this subdivision. It is determined that state financial assistance for the construction of water filtration and purification facilities needed to fulfill the purposes of this subdivision is a public purpose and a proper function of state government.

(d) No recipient of financial assistance may receive more than 80 percent of the total amount of funds appropriated in this subdivision. Any recipient of financial assistance shall pursue its remedies under the permits granted to the discharges or subrogate to the state those remedies for purposes of obtaining reimbursement of the state funds expended for the purposes of this subdivision. The board of health shall at the time of any disbursement of funds under this subdivision enter into necessary agreements for reimbursement. Any amounts recovered pursuant to this subdivision shall be credited to and disbursed as provided in subdivision 1, clause (1).

(e) Prior to July 1, 1977, \$2,500,000 of the proceeds of the tax collected under section 298.243 shall be paid to the general fund of the state treasury from those funds distributed to the counties, except from the portion distributed to Itasca county, pursuant to subdivision 1, clause (1).

(f) This subdivision is effective on June 7, 1975. The funds appropriated pur-

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suant to this subdivision are available as of July 1, 1975.

[1975 c 437 art 11 s 2]

298.27 Collection and payment of tax.

The taxes provided by sections 298.24, 298.241, and 298.243 shall be collected and paid in the same manner as provided by law for the payment of the occupation tax, except that the report required by section 298.05 shall be filed on or before February 15 together with a remittance equal to 90 percent of the estimated tax required to be paid hereunder on or before April 15. On or before February 25, the commissioner of revenue shall make distribution of such estimated payment in the manner provided by sections 298.28 and 298.244. The commissioner of revenue shall determine the amount of tax due on or before March 15. The tax found to be due shall be paid on or before April 15 following the production year. Reports shall be made and hearings held upon the determination of the tax in accordance with procedures established by the commissioner of revenue. The commissioner of revenue shall have authority to make reasonable regulations as to the form and manner of filing reports necessary for the determination of the tax hereunder, and by such regulations may require the production of such information as may be reasonably necessary or convenient for the determination and apportionment of the tax. All the provisions of the occupation tax law with reference to the assessment, determination, and collection of the occupation tax, including all provisions for appeals from or review of the orders of the commissioner of revenue relative thereto, are hereby made applicable to the taxes imposed by sections 298.24, 298.241, and 298.243, except in so far as inconsistent herewith. If any person subject to sections 298.24, 298.241, and 298.243 shall fail to make the report provided for in this section at the time and in the manner herein provided, the commissioner of revenue shall in such case, upon such information as he may possess or obtain, ascertain the kind and amount of ore mined or produced and thereon find and determine the amount of the tax due from such person. There shall be added to the amount of tax due a penalty for failure to report on or before February 15, which penalty shall equal ten percent of the tax imposed and be treated as a part thereof.

If any person required to make an estimated tax payment at the time and in the manner herein provided, and fails to do so, there shall be imposed a penalty equal to ten percent of the amount so due, which penalty shall be treated as part of the tax due.

In the case of any underpayment of the estimated tax payment required herein, there may be added and be treated as part of the tax due a penalty equal to ten percent of the amount so underpaid.

If any portion of the tax provided for in sections 298.24, 298.241, and 298.243 is not paid before the fifteenth day of April of the year in which due and payable, a penalty of ten percent of such unpaid portion shall immediately accrue, and thereafter one percent per month shall be added to such tax and penalty while such tax remains unpaid.

[1975 c 46 s 7; 1975 c 437 art 11 s 5]

298.28 Division of proceeds.

Subdivision 1. The proceeds of the tax collected under section 298.24 shall, upon certificate of the commissioner of revenue to the general fund of the state, be paid by the commissioner of revenue to the various taxing districts in which the lands from which taconite was mined or quarried were located in the following manner and proportions: 11 1/2 percent thereof to the city or town; 27 percent thereof to the school district; 11 1/2 percent thereof to the county; three percent thereof to the state and 47 percent thereof, less any amount required to be distributed under subdivision 1a to the taconite property tax relief account in the apportionment fund in the state treasury. If the mining, quarrying, and concentration, or different steps in either thereof 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 and towns among such subdivisions as provided above, and the part going to school districts among such districts, and the part going to counties among such

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counties, upon the basis of attributing 40 percent of the proceeds of the tax to the operation of mining or quarrying the taconite, and the remainder to the concentrating plant and to the processes of concentration, and with respect to each thereof giving due consideration to the relative extent of such operations performed in each such taxing district. His 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 state, or of the taxing districts in the same proportion as the general ad valorem tax thereof. If in any year the state shall not spread any general ad valorem tax levy against real property, the state's proportion of the tax shall be paid into the general fund. The amount distributed to any city and one-third in 1971 and that portion not deducted from state aids in section 124.212, subdivision 8, thereafter of the amount distributed to any school district under the provisions hereof shall be included in computing the permissible levies of such city or school district under sections 275.11 or 275.125, provided, in computing the deduction from permissible levies of cities by reason hereof effect shall be given to the cost of living adjustment allowed by section 275.11, subdivision 2, regardless of whether or not more than 25 percent of the assessed valuation consists of iron ore. On or before October 10 of each calendar year each producer of taconite or iron sulphides subject to taxation under section 298.24 (hereinafter called "taxpayer") shall file with the commissioner of revenue and with the county auditor of each county in which such taxpayer operates, and with the chief clerical officer of each school district or city which is entitled to participate in the distribution of the tax, an estimate of the amount of tax which would be payable by such taxpayer under said law for such calendar year; provided such estimate shall be in an amount not less than the amount due on the mining and production of concentrates up to September 30 of said year plus the amount becoming due because of probable production between September 30 and December 31 of said year, less any credit allowable as hereinafter provided. Such estimate shall list the taxing districts entitled to participate in the distribution of such tax, and the amount of the estimated tax which would be distributable to each such district in such next ensuing calendar year on the basis of the last percentage distribution certified by the commissioner of revenue. *If there be no such prior certification, the taxpayer shall set forth its estimate of the proper distribution of such tax under the law, which estimate may be corrected by the commissioner if he deems it improper, notice of such correction being given by him to the taxpayer and the public officers receiving such estimate.* The officers with whom such report is so filed shall use the amount so indicated as being distributable to each taxing district except in the case of school districts one-third in 1971 and that portion not deducted from state aids in section 124.212, subdivision 8, thereafter of the indicated amount is to be used in computing, pursuant to sections 275.11 or 275.125, the permissible tax levy of such city or school district in the year in which such estimate is made, and payable in the next ensuing calendar year. Such taxpayer shall then pay, at the times payments are required to be made pursuant to section 298.27, as the amount of tax payable under section 298.24, the greater of (a) the amount shown by such estimate, or (b) the amount due under said section as finally determined by the commissioner of revenue pursuant to law. If, as a result of the payment of the amount of such estimate, the taxpayer has paid in any calendar year an amount of tax in excess of the amount due in such year under section 298.24, after application of credits for any excess payments made in previous years, all as determined by the commissioner of revenue, the taxpayer shall be given credit for such excess amount against any taxes which, under said section, may become due from the taxpayer in subsequent years. In any calendar year in which a general property tax levy subject to sections 275.11 or 275.125 has been made, if the taxes distributable to any such city or school district are greater than the amount estimated to be paid to any such city or school district in such year, the excess of such distribution shall be held in a special fund by the city or school district and shall not be expended until the succeeding calendar year, and shall be included in computing the permissible levies under sections 275.11 or 275.125, of such city or school district payable in such year. If the amounts distributable to any such city or school district, after final determination by the commissioner of revenue under section 298.28 are less than the

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amounts indicated by such estimates, such city or school district may issue certificates of indebtedness in the amount of the shortage, and may include in its next tax levy, in excess of the limitations of sections 275.11 or 275.125 an amount sufficient to pay such certificates of indebtedness and interest thereon, or, if no certificates were issued, an amount equal to such shortage.

There is hereby appropriated to such taxing districts as are stated herein and to the taconite property tax relief account in the apportionment fund in the state treasury, from any fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment or transfer. The payment of the amount appropriated to such taxing districts shall be made by the commissioner of revenue on or before May 15 annually.

[1975 c 46 s 8]

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

298.281 Division of proceeds.

Subdivision 1. Commencing in 1972 with respect to the tax imposed under section 298.241 on production in 1971, one-half cent per ton and each year thereafter, one cent per ton of the tax collected under section 298.241 plus any escalation thereon as provided in said section shall be paid on or before May 15 annually by the commissioner of revenue, to the county from which the taconite was mined or quarried and deposited in the county road and bridge fund. If the mining, quarrying and concentrating, of different steps in either thereof, are carried on in more than one county, the commissioner shall apportion equitably the proceeds going to each county in the same manner and proportion as the proceeds of the tax collected under section 298.24 are apportioned among the counties under section 298.28, subdivision 1. The amount distributed under this section to any county having a population in excess of 100,000 shall not exceed \$2 per capita based upon the resident population of such county according to the latest federal census. The excess, if any, which would otherwise be available to such county in the absence of this limitation, shall be distributed as provided in subdivision 4. There is hereby appropriated annually to such county or counties from any fund or account in the state treasury to which the proceeds of the tax collected under section 298.241 was credited, an amount sufficient to make the payment or transfer provided for herein.

[1975 c 46 s 9]

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

298.282 Distribution of taconite municipal aid account; taconite municipal aid; payment.

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

Subd. 4. On or before August 15, 1972, and on or before August 15 of each year thereafter, the commissioner of finance shall issue his warrant in favor of the treasurer of each qualifying municipality in the amount determined by the commissioner of revenue to be due and payable to such qualifying municipality in such year. In 1975 and subsequent years, such payment shall be made by the commissioner of revenue on or before September 15.

[1975 c 46 s 10]

298.32 [Repealed, 1975 c 437 art 11 s 7]

(NOTE: Section 298.32 was also amended by Laws 1975, Chapter 46, Section 11, to read as follows:

"298.32 [OCCUPATION TAX ON TACONITE, DISTRIBUTION.] For the year 1958 and each year thereafter until June 30, 1969, there is hereby appropriated from the general fund, for the purposes hereinafter set forth, 50 percent of all amounts paid and credited into said fund from the proceeds of taxes paid upon the mining and production of taconite and taconite concentrates under the provisions of law relating to occupation taxes on the business of mining or producing iron ore; for the year beginning July 1, 1969, and each year thereafter there is appropriated from the general fund for the purposes set forth, 25 percent of all amounts paid and credited into said fund from the proceeds of taxes paid upon the mining and production of taconite and taconite concentrates under the

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provisions of law relating to occupation taxes on the business of mining and producing iron ore; provided, the amount so appropriated shall in no event exceed five cents per ton of taconite concentrates produced by reason of which such taxes were paid. The amounts so appropriated shall be distributed among and paid to the various governmental subdivisions in the following proportion: 25 percent thereof to the city or town; 50 percent thereof to the school district; 25 percent thereof to the county. The amounts so appropriated shall be paid annually on or before July 15 by the commissioner of revenue, who shall make such apportionment. Any adjustments to prior years apportionments shall be reflected by the commissioner in the July 15 apportionment. If the mining and concentration of such taconite and taconite concentrates or different steps in either thereof are carried on in more than one such 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 operation of mining or quarrying the taconite, and the remainder to the concentrating plant and to the processes of concentration, and with respect to each thereof giving due consideration to the relative extent of such operations performed in each taxing district. His 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 districts in the same proportion as the general ad valorem tax levy thereof. The amount distributed to any city and one-third in 1971 and that portion not deducted from state aids in section 124.212, subdivision 8, hereafter of the amount distributed to any school district under the provisions hereof shall not be included in computing the permissible levies of such city or school district under sections 275.11 or 275.125, as amended, so long as such levies are based upon a population not exceeding the population used as the basis for spreading the tax levy in the year 1956. In the event that as a result of taking any census the population basis for computing the limit of levies under such sections is increased above the population used as a basis for spreading the tax levy in the year 1956, or in the event that the basis of sections 275.11 or 275.125 is changed to a basis other than population, the amount of the tax distributed pursuant hereto shall be included in computing the permissible levies under either of said sections.")

CHAPTER 299B. CRIME VICTIMS REPARATIONS

Sec.
299B.03 Eligibility for reparations.

Sec.
299B.071 Attorneys fees; limitation for representation before board. [New]

299B.03 Eligibility for reparations.

Subdivision 1. Except as provided in subdivision 2, the following persons shall be entitled to reparations upon a showing by a preponderance of the evidence that the requirements for reparations have been met:

- (a) a victim who has incurred economic loss;
- (b) a dependent who has incurred economic loss;
- (c) the estate of a deceased victim if the estate has incurred economic loss;
- (d) any other person who has incurred economic loss by purchasing any of the products, services, and accommodations described in section 299B.02, clause (7), for a victim;
- (e) the guardian, guardian ad litem, conservator or authorized agent of any of these persons.

[1975 c 246 s 1]

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

299B.071 Attorneys fees; limitation for representation before board.

The board may limit the fee charged by any attorney for representing a claimant before the board.

[1975 c 246 s 2]

CHAPTER 299C. BUREAU OF CRIMINAL APPREHENSION

Sec.
299C.47 Advisory committee.

299C.47 Advisory committee.

There is created the state teletypewriter communications advisory committee which shall advise the superintendent of the bureau of criminal apprehension on matters relating to the installation and operation of the teletypewriter communications system established hereunder.

(1) The committee shall meet at such time as the chairman or the superintendent of the bureau of criminal apprehension so determines. Attendance at meetings