

# MINNESOTA STATUTES 1979 SUPPLEMENT

## OCCUPATION TAXES 298.24

### 297B.06 Registration not to be issued unless tax paid.

No registration plates or certificate shall be issued by the motor vehicle registrar for the ownership or operation of any motor vehicle to any applicant for registration other than for those vehicles which have been previously registered and the applicant for registration is the same person in whose name the registration had previously been issued or other than for those vehicles exempt from the tax under other sections of Laws 1971, Chapter 853, unless the tax imposed by section 297B.02 shall be paid by the applicant to the motor vehicle registrar. The provisions of this section shall apply only to the immediate transaction and if the applicant pays the tax due with respect to his application, this section shall not constitute grounds for refusal to issue plates or a certificate because the tax imposed by this chapter was not paid by a previous applicant in a prior transaction involving the same motor vehicle so long as the present applicant had no actual knowledge of the failure to pay the tax prior to his acquisition of the vehicle and the previous applicant held a certificate of title indicating he was the owner of the vehicle.

[ 1979 c 126 s 2 ]

### CHAPTER 298. OCCUPATION TAXES

Sec.  
298.028 Pollution control tax credit.

Sec.  
298.24 Tax on taconite and iron sulphides.

### 298.028 Pollution control tax credit.

Subdivision 1. A credit of five percent of the net cost of equipment used primarily to abate or control pollutants to meet or exceed state laws, rules or standards to the extent the property is so used may be deducted from the tax imposed by section 298.01 in the first year in which the equipment is installed.

The credit allowed by this subdivision shall not exceed so much of the liability for tax for the taxable year as does not exceed \$75,000. The credit shall apply only if the equipment meets rules prescribed by the Minnesota pollution control agency and is installed or operated in accordance with a permit or order issued by the agency.

Subd. 2. If the amount of the credit determined under subdivision 1 for any taxable year exceeds the limitation provided in subdivision 1 for such taxable year, hereinafter referred to as the "unused credit year", such excess shall be a credit carryover to each of the four taxable years following the unused credit year.

The entire amount of the unused credit for an unused credit year shall be carried to the earliest of the four taxable years to which such credit may be carried and then to each of the other three taxable years; provided, however, the maximum credit allowable in any one taxable year under this subdivision, including the credit allowable under subdivision 1 and the carryforward allowable under this paragraph, shall in no event exceed \$75,000.

[ 1979 c 303 art 4 s 4 ]

### 298.24 Tax on taconite and iron sulphides.

[For text of subs 1 and 2, see M.S.1978]

Subd. 3. A credit in the amount of two cents per gross ton of merchantable iron ore concentrate produced shall be allowed against the tax imposed by subdivision 1, with respect to the production of iron ore concentrate from taconite plants which, together with the lands upon which they are located and lands used in connection with the mining, quarrying and concentration of taconite and buildings, machinery, equipment and other fixtures used in the production of taconite, and notwithstanding the provisions of section 298.25, have heretofore by law been made subject to direct taxes for the payment of principal and interest on bonds issued by a school district or city; provided however, that the total amount of credit allowable hereunder with respect to production from any plant heretofore subjected to such direct taxes shall not exceed the amount of the direct taxes levied against such plant and payable after January 1, 1969, and until said bonds and the indebtedness secured thereby have been paid in full; and provided further that

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## 298.24 OCCUPATION TAXES

no credit shall be allowed hereunder after December 31, 1983. Any credit provided for herein shall reduce the credit authorized under Laws 1965, Chapter 735.

[ 1979 c 303 art 10 s 13 ]

## CHAPTER 299B. CRIME VICTIMS REPARATIONS

Sec.  
299B.10 Subrogation.  
299B.14 Use of record of claim; evidence.

Sec.  
299B.17 Limiting commercial exploitation of crimes;  
payment of victims.

### 299B.10 Subrogation.

The state shall be subrogated, to the extent of reparations awarded, to all the claimant's rights to recover benefits or advantages for economic loss from a source which is or, if readily available to the victim or claimant would be, a collateral source. Nothing in this section shall limit the claimant's right to bring a cause of action to recover for other damages.

[ 1979 c 173 s 1 ]

### 299B.14 Use of record of claim; evidence.

Neither a record of the proceedings on a claim, a decision of the board, nor the fact that an award has been made or denied shall be admissible as evidence in any criminal or civil action against the alleged offender, except an action by the state on its subrogation claim.

[ 1979 c 173 s 2 ]

### 299B.17 Limiting commercial exploitation of crimes; payment of victims.

Subdivision 1. For purposes of this section "crime" means an offense which is a felony under the laws of Minnesota.

Subd. 2. A legal entity that contracts with an individual person or the representative or assignee of a person who has been convicted of a crime in this state, or found not guilty by reason of insanity, regarding (a) the reenactment of the crime, by way of a movie, book, newspaper or magazine article, radio or television presentation, or live or recorded entertainment of any kind, or (b) the expression of the person's thoughts, feelings, opinions or emotions about the crime, shall notify the crime victims reparations board of the existence of the contract and pay over to the crime victims reparations board any moneys owed to that person or his representatives by virtue of the contract. If the crime occurred in this state, the proportion payable is one hundred percent. If the crime occurred in another jurisdiction having a law applicable to the case which is substantially similar to this section, the proportion payable is zero and this section does not apply. In all other cases, the proportion payable is that which fairly can be allocated to commerce in this state. This section does not apply to crimes occurring outside the United States. The board shall deposit the moneys pursuant to subdivision 7 and assign the amount received in each case for the benefit of any victim of crimes committed by the person. The moneys shall be paid by the board to any victim or the legal representative of a victim if (1) the person is convicted of the crime or found not guilty by reason of insanity, and (2) the claimant, within five years of the date of payment to the board in the case, brings a civil action in a court of competent jurisdiction and recovers a money judgment for damages against the person or his representatives. Notwithstanding any provision of law for the timely bringing of an action, an action may be brought pursuant to this section within a five year period which begins to run on the date payment is made to the board in a case; provided that once the person has been discharged from his sentence by court order or upon expiration of sentence, this section shall not apply.

Subd. 3. When the board receives a payment pursuant to this section, it shall attempt to notify any known victims of the crime and shall publish a notice of that fact in a newspaper having general circulation in the county where the crime was committed. The expenses of notification shall be paid from the amount received for that case.