

CHAPTER 299F

FIRE MARSHAL

299F.053 Definitions.
299F.26 Overpayments, claims for refund.

299F.46 Enforcement
299F.72 Definitions.

299F.053 DEFINITIONS.

[For text of subd 1, see M.S.1994]

Subd. 2. **Authorized person.** "Authorized person" means:

- (a) the state fire marshal when authorized or charged with the investigation of fires at the place where the fire actually took place;
- (b) superintendent of the bureau of criminal apprehension;
- (c) the prosecuting attorney responsible for prosecutions in the county where the fire occurred;
- (d) the sheriff or chief of police responsible for investigation in the county where the fire occurred;
- (e) the county attorney responsible for the prosecution in the county where the fire occurred;
- (f) the Federal Bureau of Investigation or any other federal agency;
- (g) the United States attorney's office when authorized or charged with investigation or prosecution of a case involving a fire loss;
- (h) the chief administrative officer of the municipal arson squad; or
- (i) the commissioner of commerce.

[For text of subd 3, see M.S.1994]

History: 1995 c 258 s 63

299F.26 OVERPAYMENTS, CLAIMS FOR REFUND.

Subdivision 1. **Procedure, time limit, appropriation.** A company which has paid, voluntarily or otherwise, or from which there was collected an amount of tax for any year in excess of the amount legally due for that year, may file with the commissioner of revenue a claim for a refund of the excess. Except as provided in subdivision 4, no claim or refund shall be allowed or made after the period prescribed in section 289A.40, subdivision 1. For this purpose a return or amended return claiming an overpayment constitutes a claim for refund.

Upon the filing of a claim the commissioner shall examine the same and shall make and file written findings thereon denying or allowing the claim in whole or in part and shall mail a notice thereof to the company at the address stated upon the return. If such claim is allowed in whole or in part, the commissioner shall issue a certificate for the refundment of the excess paid by the company, with interest at the rate specified in section 270.76 computed from the date of the payment of the tax until the date the refund is paid or the credit is made to the company, and the commissioner of finance shall cause the refund to be paid as other state moneys are expended. So much of the proceeds of the taxes as is necessary are appropriated for that purpose.

[For text of subs 2 and 3, see M.S.1994]

Subd. 4. **Consent to extend time.** If the commissioner and the company have within the periods prescribed in subdivision 1, consented in writing to any extension of time for the assessment of the tax, the period within a claim for refund may be filed, or a refund may be made or allowed, if no claim is filed, shall be the period within which the commissioner and the company have consented to an extension for the assessment of the tax and six months thereafter.

[For text of subd 5, see M.S.1994]

History: 1995 c 264 art 13 s 21,22

NOTE: The amendment to subdivision 1 by Laws 1995, chapter 264, article 13, section 21, is effective for claims for refund which have not been filed as of June 2, 1995, and in which the time period for filing the claim has not expired under the provisions in

effect prior to June 2, 1995. The time period for filing such claims is the time period prescribed in subdivision 1, or one year after June 2, 1995, whichever is greater. See Laws 1995, chapter 264, article 13, section 24.

299F.46 ENFORCEMENT.

Subdivision 1. **Hotel inspection.** (a) It shall be the duty of the commissioner of public safety to inspect, or cause to be inspected, at least once every three years, every hotel in this state; and, for that purpose, the commissioner, or the commissioner's deputies, or designated alternates or agents shall have the right to enter or have access thereto at any reasonable hour; and, when, upon such inspection, it shall be found that the hotel so inspected does not conform to or is not being operated in accordance with the provisions of sections 157.03 and 157.15 to 157.22, in so far as the same relate to fire prevention or fire protection of hotels, or the rules promulgated thereunder, or is being maintained or operated in such manner as to violate the uniform fire code promulgated pursuant to section 299F.011 or any other law of this state relating to fire prevention and fire protection of hotels, the commissioner and the deputies or designated alternates or agents shall report such a situation to the hotel inspector who shall proceed as provided for in sections 157.01 to 157.14.

(b) The word "hotel", as used in this subdivision, has the meaning given in section 299F.391.

[For text of subd 2, see M.S.1994]

History: 1995 c 207 art 9 s 60

299F.72 DEFINITIONS.

Subdivision 1. **Scope.** For the purposes of sections 299F.72 to 299F.831; 609.48, subdivision 4; 609.52, subdivision 3; 609.561; 609.562; 609.563; and 609.713, the terms defined in this section have the meanings given them.

[For text of subs 1a to 2, see M.S.1994]

History: 1995 c 186 s 61