

Sec. 3. Minnesota Statutes 1967, Section 297.07, is amended by adding a subdivision to read:

*Subd. 6. Penalty; maximum; minimum; extension. If any return required to be filed under the provisions of this section is not filed within the time herein specified, a penalty of five percent of the unpaid tax remaining each month up to a maximum of 25 percent is herein imposed but in no event shall the penalty for failing to file such return timely be less than \$10. The commissioner of taxation is authorized to extend the time for filing such return without penalty for good cause shown.*

Sec. 4. Minnesota Statutes 1967, Section 297.35, is amended by adding a subdivision to read:

*Subd. 9. If any return required to be filed under the provisions of this section is not filed within the time herein specified, a penalty of five percent of the tax, with an additional five percent each additional 30 days or fraction thereof up to a maximum of 25 percent is herein imposed but in no event shall the penalty for failing to file such return timely be less than \$10. The commissioner of taxation is authorized to extend the time for filing such return without penalty for good cause shown.*

Sec. 5. *The provisions of this act shall be effective beginning July 1, 1969.*

Approved May 29, 1969.

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## CHAPTER 885—H. F. No. 2778

[Not Coded]

*An act relating to Hennepin county and the Hennepin county park reserve district, and the levy of taxes and issuance of bonds by and for the district; amending Laws 1967, Chapter 721, Section 2; repealing Laws 1963, Chapter 217, Section 2 and Laws 1963, Chapter 883, Sections 3, 4, 5, and 8.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Laws 1967, Chapter 721, Section 2, is amended to read:

Sec. 2. **Hennepin county; park reserve district.** To provide funds for the purposes of the Hennepin county park reserve district as

**Changes or additions indicated by italics, deletions by ~~strikeout~~.**

set forth in its annual budget, in lieu of the levies authorized by any other general or special law for such purposes, the board of county commissioners of Hennepin county upon approval of each annual budget may levy taxes on all the taxable property in the county and park district at a rate not exceeding ~~40~~ .80 mill on the assessed valuation thereof. *To provide funds for the acquisition and betterment of park properities and facilities of the district in accordance with plans filed by it under Minnesota Statutes, Section 398.19, upon request of the board of park district commissioners by a resolution or resolutions regularly adopted by a majority of all members thereof, the board of county commissioners of Hennepin county may by resolution issue and sell general obligation bonds of the county in the manner provided in Minnesota Statutes, Sections 475.60 to 475.753, in an aggregate amount not exceeding \$5,000,000. Taxes for the payment of the principal of and interest on such bonds, shall be assessed and extended upon all taxable property in the county. Such bonds shall not be subject to the limitations of Minnesota Statutes, Sections 475.51 to 475.59, but the maturity years and amounts and interest rates of each series of bonds shall be fixed so that the maximum amount of principal and interest to become due in any year, on the bonds of that series shall not exceed an amount equal to one mill times the assessed value of all taxable property in the county as last finally equalized before the issuance of the new series.*

Sec. 2. *Laws 1963, Chapter 217, Section 2 and Laws 1963, Chapter 883, Sections 3, 4, 5, and 8, are repealed.*

Sec. 3. *This act takes effect when approved by the board of commissioners of the Hennepin county park reserve district and the board of county commissioners of Hennepin county, and upon compliance with Minnesota Statutes, Section 645.021.*

Approved May 29, 1969.

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#### CHAPTER 886—S. F. No. 53

[Coded in Part]

*An act relating to claims against the state; providing for payment of certain small claims; providing for payment of claims approved by the claims commission; providing for the payment thereof; providing for the adjudication of certain claims; appropriating money therefor; repealing Minnesota Statutes 1967, Section 3.73.*

Be it enacted by the Legislature of the State of Minnesota:

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