

(q) The gross receipts from the sale of caskets and burial vaults;

(r) The gross receipts from the sale of cigarettes.

(s) The gross receipts from the sale of an automobile or other conveyance if the purchaser is assisted by a grant from the United States in accordance with 38 United States Code, Section 1901, as amended.

(t) The gross receipts from the sale to the licensed aircraft dealer of an aircraft for which a commercial use permit has been issued pursuant to section 360.654, if the aircraft is resold while the permit is in effect.

(u) The gross receipts from the sale of building materials to be used in the construction or remodeling of a residence when the construction or remodeling is financed in whole or in part by the United States in accordance with 38 United States Code, Sections 801 to 805, as amended. This exemption shall not be effective at time of sale of the materials to contractors, subcontractors, builders or owners, but shall be applicable only upon a claim for refund to the commissioner of taxation filed by recipients of the benefits provided in Title 38 United States Code, Chapter 21, as amended. The commissioner shall provide by regulation for the refund of taxes paid on sales exempt in accordance with this paragraph.

Sec. 2. This act is effective upon final enactment.

Approved April 2, 1973.

CHAPTER 76—H.F.No.160

An act relating to county parks; removing the exclusion of St. Louis county from the provisions of the county parks act; amending Minnesota Statutes 1971, Section 398.31.

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

Section 1. Minnesota Statutes 1971, Section 398.31, is amended to read:

398.31 ST. LOUIS COUNTY; COUNTY PARKS; APPLICATION; EXERCISE OF POWERS. Except as otherwise expressly

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provided or indicated by the context, sections 398.31 to 398.36 apply only to all counties which do not contain a city of the first class and other than Hennepin and Ramsey, in which no park districts have been activated as provided by Minnesota Statutes 1957, Chapter 398, as amended, and the term "county" as used in said sections means any such county. Except as otherwise expressly provided, all powers vested in a county by sections 398.31 to 398.36 shall be exercised by the county board.

Approved April 2, 1973.

CHAPTER 77—H.F.No.559

[Coded in Part]

An act relating to taxes on and measured by net income; underpayment; intentional disregard of rules and regulations; providing a penalty; amending Minnesota Statutes 1971, Section 290.53, Subdivision 3, and by adding a subdivision.

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

Section 1. Minnesota Statutes 1971, Section 290.53, Subdivision 3, is amended to read:

Subd. 3. **TAXATION; INCOME TAX; FAILURE TO FILE, FILING FALSE OR FRAUDULENT RETURN; INTENT TO EVADE TAX; 50 PERCENT PENALTY.** If any person, with intent to evade the tax imposed by this act, shall fail to file any return required by this act, or shall with such intent file a false or fraudulent return, there shall also be imposed on him as a penalty an amount equal to 50 percent of any tax (less any amounts paid by him on the basis of such false or fraudulent return) found due from him for the period to which such return related. The penalty imposed by this subdivision shall be collected as part of the tax, and shall be in addition to any other penalties, civil and criminal, provided by this section. This amount shall be in lieu of any amount determined under section 2.

Sec. 2. Minnesota Statutes 1971, Section 290.53, is amended by adding a subdivision to read:

Subd. 3a. **INTENTIONAL DISREGARD OF RULES AND REGULATIONS.** If any part of any additional assessment, as determined under section 290.46, is due to negligence or intentional disregard of rules and regulations (but without intent to defraud),

Changes or additions indicated by underline, deletions by ~~strikeout~~.