

the required licenses upon application and payment therefor.

Sec. 3. Minnesota Statutes 1974, Section 101.45, is amended to read:

**101.45 TURTLES AND TORTOISES.** Except as otherwise prohibited, turtles and tortoises may be taken, possessed, bought, sold and transported in any manner at any time; provided, that every net, trap or other device used in the taking of turtles or tortoises in any of the public waters of this state shall be so constructed as freely to permit the escape of fishes through openings having at least a diameter of not less than three and one-half inches; or, in case of a net, having a mesh of not less than three and one-half inches bar measure; or seven inches extension measure; provided, further, that any fish which may be caught in any such net, trap, or other device shall be promptly released and returned to the water unharmed. Any person permitted by law to take fish by angling may take, possess, buy, sell and transport turtles and tortoises in any manner except by use of explosives, drugs, poisons, lime and other deleterious substances or by the use of nets, other than landing nets, or traps; except that snapping turtles of the species *Chelydra serpentina* may not be possessed in excess of a limit of ten nor in a size where the dorsal surface of the carapace or shell measures less than ten inches in length. A holder of a license pursuant to section 98.46, subdivision 5, clause (7) may take turtles for sale in accordance with regulations of the commissioner.

Approved May 14, 1975.

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#### CHAPTER 108—S.F.No.590

*An act relating to unemployment compensation; requiring reports to the department of employment services be in the same name as appears on the employer's payroll checks; amending Minnesota Statutes 1974, Section 268.16, Subdivision 2.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 268.16, Subdivision 2, is amended to read:

Subd. 2. **EMPLOYMENT SERVICES; UNEMPLOYMENT COMPENSATION; REPORTS; DELINQUENCIES; PENALTIES.** (1) Any employer who knowingly fails to make and submit to the department of employment services any report of wages paid by or due from him for insured work in the manner and at the time such report is required by regulations prescribed by the commissioner shall pay to the department of employment services an amount equal to one percent of contributions accrued during the period for which such report is required,

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for each month from and after such date until such report is properly made and submitted to the department of employment services. In no case shall the amount of the penalty imposed hereby be less than \$5 except that in cases where the contribution is less than \$10 and the commissioner finds that the employer does not habitually fail to report on time the penalty shall be \$1. Any employing unit which fails to make and submit to the commissioner any report, other than one of wages paid or payable for insured work, as and when required by the regulations of the commissioner, shall be subject to a penalty in the sum of \$10 payable to the department of employment services. All such penalties shall be in addition to interest and any other penalties provided for by sections 268.03 to 268.24 and shall be collected by civil action as hereinafter provided.

(2) If any employing unit required by sections 268.03 to 268.24 to make and submit contribution reports shall fail to do so within the time prescribed by these sections or by regulations under the authority thereof, or shall make, wilfully or otherwise, an incorrect, false or fraudulent contribution report, he shall, on the written demand of the commissioner, make such contribution report, or corrected report, within ten days after the mailing of such written demand and at the same time pay the whole contribution, or additional contribution, due on the basis thereof. If such employer shall fail within that time to make such report, or corrected report, the commissioner shall make for him a report, or corrected report, from his own knowledge and from such information as he can obtain through testimony, or otherwise, and assess a contribution on the basis thereof, which contribution, plus penalties and interest which thereafter accrued (less any payments theretofore made) shall be paid within ten days after the commissioner has mailed to such employer a written notice of the amount thereof and demand for its payment. Any such contribution report or assessment made by the commissioner on account of the failure of the employer to make a report or corrected report shall be prima facie correct and valid, and the employer shall have the burden of establishing its incorrectness or invalidity in any action or proceeding in respect thereto. Whenever such delinquent employer shall file a report or corrected report, the commissioner may, if he finds it substantially correct, substitute it for the commissioner's report. If an employer has failed to submit any report of wages paid, or has filed an incorrect report, and the commissioner finds that such noncompliance with the terms of sections 268.03 to 268.24 was not wilful and that such employer was free from fraudulent intent, the commissioner shall limit the charge against such employer to the period of the year in which such condition has been found to exist and for the preceding calendar year.

(3) Any report required to be made by an employer under this subdivision or a rule or regulation promulgated pursuant thereto shall identify the employer name as it appears on all payroll checks issued by the employer in this state.

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Approved May 14, 1975.

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**CHAPTER 109—S.F.No.778**

[Not Coded]

*An act relating to the city of Medford; authorizing the issuance of certain general obligation bonds in excess of the debt limit of the city.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **MEDFORD, CITY OF; BONDS; COMMUNITY CENTER AND FIRE HALL.** Notwithstanding the provisions of Minnesota Statutes, Section 475.53, the city of Medford, when so authorized by the electors of the city, may issue and sell its general obligation bonds in the amount of not to exceed \$275,000 for the purpose of providing money for the acquisition and betterment of a community center and fire hall.

Sec. 2. **EFFECTIVE DATE.** This act is effective upon its approval by the city council of the city of Medford, and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 14, 1975.

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**CHAPTER 110—S.F.No.845**

[Not Coded]

*An act relating to Itasca County; increasing the permissible per capita expenditure on tourist, agricultural and industrial promotion; amending Laws 1965, Chapter 326, Section 1, Subdivision 5.*

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Laws 1965, Chapter 326, Section 1, Subdivision 5, is amended to read:

Subd. 5. **ITASCA COUNTY; PROMOTION OF TOURIST, AGRICULTURAL AND INDUSTRIAL DEVELOPMENTS.** The amount to be spent annually for the purposes of this subdivision shall not exceed ~~25~~40 cents per capita of the county's population.

Approved May 14, 1975.

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