

Sec. 3. This act is effective upon compliance with Minnesota Statutes, Section 645.021, Subdivision 3.

Approved March 31, 1980

CHAPTER 422—S.F.No. 1957

An act relating to transportation: exempting certain substituted aircraft from payment of the aircraft registration tax; limiting refunds under certain circumstances; clarifying the penalty assessed for late payment of registration tax; amending Minnesota Statutes 1978, Sections 360.55, by adding a subdivision; and 360.61.

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

Section 1. Minnesota Statutes 1978, Section 360.55, is amended by adding a subdivision to read:

Subd. 5. SUBSTITUTE AIRCRAFT. If an aircraft registered with the state of Minnesota is temporarily removed from service for a period not to exceed 30 days for maintenance and repair, and a like or similar aircraft is substituted for it, the substituted aircraft is exempt from the Minnesota aircraft registration tax during the period of substitution. The exemption is only permitted if the principal aircraft is removed from the state for maintenance and repair. The exemption is not permitted if the principal aircraft is removed from service in the state for scheduling or other purposes.

The owner of the principal aircraft shall notify the commissioner of transportation of the identity of the principal aircraft being removed from the state, the date of removal, and the date that the principal aircraft being removed is returned to service in the state of Minnesota. Similar information shall be reported to the commissioner regarding the substituted aircraft. The information shall be delivered to the commissioner within five days after removal of the principal aircraft and within five days after the substitution of the substitute aircraft, as the case may be. No refunds of aircraft registration taxes shall be made for principal aircraft removed from the state in accordance with this subdivision.

Sec. 2. Minnesota Statutes 1978, Section 360.61, is amended to read:

360.61 DUE DATE OF TAX; PENALTY. Subdivision 1. **FIRST REGISTRATION.** The tax required under sections 360.54 to 360.67 to be paid upon an aircraft is due as soon as ~~such~~ the aircraft first uses the air space overlying the state of Minnesota or the airports thereof within the state, in accordance with section 360.54, and ~~shall become delinquent a penalty shall be assessed upon the~~ expiration of 20 days thereafter after the aircraft first uses the air space or the airports, unless paid.

Subd. 2. **RENEWAL REGISTRATION.** The tax for that period January 1, 1966, to and including June 30, 1967, and for each fiscal year ~~thereafter,~~ shall be

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due and payable July 1, and ~~shall become delinquent a penalty shall be assessed~~ upon the expiration of ten days thereafter after July 1 of that fiscal year, unless paid.

Subd. 3. **PENALTIES.** ~~Every~~ An owner or person charged with the duty to register an aircraft or pay any a tax payable under the provisions of sections 360.511 to 360.67 who fails or delays to register ~~such the~~ aircraft and pay ~~such the~~ tax as required by the provisions of ~~this act~~ sections 360.511 to 360.67 shall pay to the commissioner as an added fee for failure or delay after the due date in registering and paying the tax a penalty fee of \$2.50 for the ~~first~~ calendar month or any part thereof in which such failure or delay continues, in which the due date falls plus a monthly penalty of five percent of the tax due and payable for the tax period for which the penalty is charged, ~~such the~~ monthly penalty to be paid for the second first calendar month or any a part thereof of that calendar month, after the month in which the due date falls and for each additional month ~~thereafter or any a part thereof of that additional month~~ in which ~~such the~~ failure or delay continues; but in no event shall ~~such the~~ total added fees and penalties for ~~such the~~ failure or ~~such the~~ delay exceed the sum of \$200 for the tax period for which the added fee or penalty is charged. When the last day for payment without penalty of any taxes shall fall upon Sunday or any a legal holiday, ~~such the~~ taxes may be paid without ~~such a~~ penalty on the next succeeding business day.

Approved March 31, 1980

CHAPTER 423—S.F.No. 1963

An act relating to local government; fixing compensation for county canvassing boards and county and township election judges; eliminating mandatory assessors meetings; amending Minnesota Statutes 1978, Sections 273.03, Subdivision 1; 273.04; and Minnesota Statutes, 1979 Supplement, Sections 204A.23; 270.06; and 273.061, Subdivision 8.

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

Section 1. Minnesota Statutes, 1979 Supplement, Section 204A.23, is amended to read:

204A.23 **COMPENSATION.** The compensation for services performed under the Minnesota election law shall be as follows:

(a) To presidential electors from funds appropriated to the secretary of state for this purpose, \$35 for each day's attendance at the capitol, and an amount for each mile necessarily traveled in going to and returning from St. Paul, equal to the amount allowed for state employees in accordance with regulation under section 471.665, subdivision 1;

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