

CHAPTER 457—S.F.No.1101

[Coded]

An act relating to taxation; refunds or credits of taxes; amending Minnesota Statutes 1971, Section 270.07, by adding a subdivision.

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

Section 1. Minnesota Statutes 1971, Section 270.07, is amended by adding a subdivision to read:

Subd. 5. TAXATION; REFUNDS OR CREDITS. Notwithstanding any other provision of law to the contrary, in the case of an overpayment of any tax collected by the commissioner of taxation, the commissioner, within the applicable period of limitations, may credit the amount of such overpayment against any delinquent tax liability on the part of the taxpayer who made the overpayment. An amount paid as tax shall constitute an overpayment even if in fact there was no tax liability with respect to which such amount was paid.

Sec. 2. This act is effective the day following its final enactment.

Approved May 21, 1973.

CHAPTER 458—S.F.No.1194

An act relating to taxation; tax lists; extension of taxes; amending Minnesota Statutes 1971, Section 275.28, Subdivision 1.

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

Section 1. Minnesota Statutes 1971, Section 275.28, Subdivision 1, is amended to read:

275.28 TAXATION; TAX LISTS; EXTENSION OF TAXES.
Subdivision 1. **AUDITOR TO MAKE.** The county auditor shall make out the tax lists according to the prescribed form, and to correspond with the assessment districts. The rate percent necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by

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the state board of equalization, but, in calculating such rates, no rate shall be used resulting in a fraction other than a decimal fraction, or less than one-tenth of a mill; and, in extending any tax, whenever it amounts to the fractional part of a cent, it shall be made one cent. The tax lists shall also be made out to correspond with the assessment books in reference to ownership and description of property, with columns for the valuation and for the various items of tax included in the total amount of all taxes set down opposite each description; and opposite each description which has been sold for taxes, and which is subject to redemption, but not redeemed, shall be placed the words "sold for taxes." The amount of all special taxes shall be entered in the proper columns, but the general taxes may be shown by entering the rate percent of each tax at the head of the proper columns, without extending the same, in which case a schedule of the rates percent of such taxes shall be made on the first page of each tax list. If the auditor shall fail to enter on any such list before its delivery to the treasurer any tax levied, such tax may be subsequently entered. The tax lists shall be deemed completed, and all taxes extended thereon, as of ~~November~~ October 16 annually.

Sec. 2. This act is effective for taxes levied in 1973 and subsequent years.

Approved May 21, 1973.

CHAPTER 459—S.F.No.1296

An act relating to taxes on and measured by net income; exempting public pensions, benefits and allowances from gross income; amending Minnesota Statutes 1971, Section 290.08, Subdivision 6.

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

Section 1. Minnesota Statutes 1971, Section 290.08, Subdivision 6, is amended to read:

Subd. 6. **TAXATION; GROSS INCOME; PUBLIC PENSION EXEMPTIONS.** Amounts, including interest, received by any person from the United States or from the state of Minnesota or any of its political or governmental subdivisions or from any other state or its political or governmental subdivisions, either as a refund of contributions to, or by way of payment as a pension, public

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