

any application, form, or other statement for the purpose of obtaining any written consent or transportation permit as described in Sections 1 to 4 is guilty of a gross misdemeanor.

Except as otherwise provided in this subdivision, any person who violates any provision of Sections 1 to 7, is guilty of a misdemeanor.

[88.649] Sec. 9. **Permits granted by commissioner, temporary; license fee.** Any person engaged in the business of processing decorative Christmas trees or other coniferous trees, intended for use as Christmas trees, for decorations, or for other purposes, shall apply to the commissioner for a permit as dealer in such trees, which permit shall expire on December thirty-first of the year in which issued. At the time of applying for the permit the applicant shall give such information as to the proposed manner of conducting the business and the number, kind, and character of trees intended to be dealt in as may be required by the commissioner. With the application the applicant shall submit a fee of \$200, payable to the state treasurer, providing, however, that this section shall not apply to any person processing 1,000 Christmas trees or less.

Sec. 10. **Repealer.** Minnesota Statutes 1945, Sections 88.64 to 88.72 are hereby repealed.

Approved April 21, 1949.

CHAPTER 547—H. F. No. 1045

An act relating to the assessment of pipe lines; amending Minnesota Statutes 1945, Section 273.33.

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

Section 1. Minnesota Statutes 1945, Section 273.33, is amended to read :

273.33. **Express; stages and transportation companies; pipe lines.** *Subdivision 1.* The personal property of express, stage and transportation companies, and of pipeline companies engaged in the business of transporting natural gas, gasoline or other petroleum products except as otherwise provided by law, shall be listed and assessed in the county, town or district where the same is usually kept.

Subd. 2. The personal property, consisting of the pipeline system of mains, pipes and equipment attached thereto, of pipeline companies and others engaged in the operations or business of transporting natural gas, gasoline or other petroleum products by pipe lines, shall be listed with and assessed by the Commissioner of Taxation. This subdivision shall not apply to the assessment of the products transported through the pipe lines nor to the lines of local commercial gas companies engaged primarily in the business of distributing gas to consumers at retail nor to pipe lines used by the owner thereof to supply natural gas or other petroleum products exclusively for such owner's own consumption and not for resale to others. On or before the fifteenth day of November, the commissioner shall certify to the auditor of each county, the amount of such personal property assessment against each company in each district in which such property is located.

Sec. 2. Effective date. This act becomes effective January 1, 1950.

Approved April 21, 1949.

CHAPTER 548—H. F. No. 1120

[Not Coded]

An act amending Special Laws 1889, Chapter 351, Sections 1, 2, 12, 17, 41, 47 and 53 as heretofore amended, being an act confirming and continuing the municipal court of the City of Saint Paul.

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

Section 1. Special Laws 1889, Chapter 351, Sections 1 and 2, as amended by Laws 1921, Chapter 362; Laws 1929, Chapter 423; Laws 1945, Chapter 458, being an Act confirming and continuing the Municipal Court of the City of Saint Paul, is amended to read :

Section 1. **Court established; jurisdiction.** The municipal court now existing in the City of Saint Paul, in the County of Ramsey and State of Minnesota is hereby confirmed, continued and established as a court for the transmission of all judicial business which may lawfully come before it.