

CHAPTER 703—H. F. No. 1838

[Coded as Sections 297.02, 297.03, 297.13]

An act relating to a tax upon the sale of cigarettes and upon distributors thereof; amending Laws 1947, Chapter 619, Section 2, Subdivision 1, Section 3, Subdivision 5, and Section 13, Subdivision 1.

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

Section 1. Laws 1947, Chapter 619, Section 2, Subdivision 1, is amended to read :

[297.02] **Sec. 2. Imposition of tax.** Subdivision 1. **Rates.** From and after July 1, 1947, a tax is hereby imposed upon the sale of cigarettes in this state and upon any person engaged in business as a distributor thereof, at the following rates, subject to the discount provided in Section 3 :

(1) On cigarettes weighing not more than three pounds per thousand, *two* mills on each such cigarette;

(2) On cigarettes weighing more than three pounds per thousand, *four* mills on each such cigarette.

Sec. 2. Laws 1947, Chapter 619, Section 3, Subdivision 5, is amended to read :

[297.03] **Payment of tax evidenced by stamp affixed to package.** Subd. 5. **Sale of stamps.** The commissioner shall sell stamps to any person licensed as a distributor at a discount of *four* per cent from the face amount of the stamps. He shall not sell stamps to any other person.

Sec. 3. Laws 1947, Chapter 619, Section 13, Subdivision 1, is amended to read :

[297.13] **Sec. 13. Disposition of revenue.** Subdivision 1. **Cigarette tax apportionment fund.** All revenues derived from taxes, penalties, and interest under this act and from license fees and miscellaneous sources of revenues shall be deposited by the commissioner in the state treasury and credited *one-fourth* to a special fund to be known as the "Cigarette Tax Apportionment Fund," which fund is hereby created, and

the balance to the general revenue fund. The revenues in the apportionment fund shall be apportioned as provided in Subdivision 2 to the several counties, cities, villages and boroughs in this state. Each county, city, village and borough shall receive from the apportionment fund an amount bearing the same relation to the total amount to be apportioned as its population bears to the total population of all the counties, cities, villages and boroughs in this state; except, that for the purposes of this act the population of a county shall be that part of its population exclusive of the population of the several cities, villages and boroughs within the county.

Approved April 25, 1949.

CHAPTER 704—S. F. No. 36

An act authorizing the director of social welfare to act as coordinator of the program for displaced persons; amending Minnesota Statutes 1945, Section 256.01.

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

Section 1. Minnesota Statutes, 1945, Section 256.01, is amended to read as follows:

Subdivision 1. **State agency.** All the powers and duties now vested in or imposed upon the state board of control by the laws of this state or by any law of the United States are hereby transferred to, vested in, and imposed upon the director of social welfare, except the powers and duties otherwise specifically transferred by Laws 1939, Chapter 431, to other agencies. The director of social welfare is hereby constituted the "state agency" as defined by the social security act of the United States and the laws of this state.

Subd. 2. **Specific powers enumerated.** The director of social welfare shall:

(1) Administer and supervise all forms of public assistance in the state including general relief, relief to transients and state homeless, relief to veterans, old age assistance, aid to dependent children, aid to the blind and otherwise handicapped persons and such other welfare activities or