

not apply to any action or proceeding now pending in any of the courts of this state.

Approved March 28, 1957.

CHAPTER 233—H. F. No. 698

An act relating to the excise tax on intoxicating liquor, providing penalties for violations thereof; amending Minnesota Statutes 1953, Section 340.47, Subdivision 1; Sections 340.52, 340.55, 340.56, 340.601; and repealing Minnesota Statutes 1953, Section 340.48.

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

Section 1. Minnesota Statutes 1953, Section 340.47, Subdivision 1, is amended to read:

340.47 Excise tax. Subdivision 1. On intoxicating liquors. There shall be levied and collected on all intoxicating liquors *manufactured, imported, sold or in possession of any person* in this state, *except as herein provided by Sections 340.50 and 340.601, and except the natural fermentation of fruit juices in the home for family use* the following excise tax:

(1) On all unfortified wines, the sum of 20 cents per gallon;

(2) On all fortified wines from 14 to 21 percent of alcohol by volume, the sum of 60 cents per gallon;

(3) On all fortified wines from 21 to 24 percent of alcohol by volume, the sum of \$1.20 per gallon;

(4) On all fortified wines containing more than 24 percent of alcohol by volume, the sum of \$2.50 per gallon;

(5) On all natural and artificial sparkling wines containing alcohol, the sum of \$2.50 per gallon;

(6) On all other distilled spirituous liquors, liqueurs, cordials, and liquors designated as specialites regardless of alcoholic content, the sum of \$2.50 per gallon, but not including ethyl alcohol; provided, that in computing the tax on any package of spirits a proportional tax at a like rate on all fractional parts of a gallon shall be paid except that all fractional parts of a gallon less than one-sixteenth shall be taxed at the same rate as shall be taxed for one-sixteenth of a gallon; pro-

vided, however, that the contents of miniatures containing two fluid ounces or less shall be taxed 6¼ cents.

Sec. 2. Minnesota Statutes 1953, Section 340.52, is amended to read:

340.52 Invoices of liquors imported. For the purpose of fixing the amount of tax on all foreign or imported intoxicating liquors, the *consignor* of such liquors shall send all invoices for shipments of liquor to the office of the commissioner and such invoices shall precede the shipment to the consignee located in this state. Upon arrival of any intoxicating liquor, imported into this state, the same shall be checked against the invoice by an inspector of the commissioner and the amount of the tax liability shall be determined except when the Minnesota excise tax stamps have been affixed to the containers or packages by the consignor.

Sec. 3. Minnesota Statutes 1953, Section 340.55, is amended to read:

340.55 Felonies. Every manufacturer or wholesaler and any one licensed to sell intoxicating liquor, who evades or attempts to evade, a payment of the tax thereon or fraudulently neglects or refuses to keep full and complete accounts in the book or books of accounts, or who refuses or neglects to make true and exact entries and reports of the same in the manner as required by the rules and regulations prescribed by the commissioner, or in any manner required by law, or who in any manner conspires to violate any provision of sections 340.44 to 340.56, or fails to do or cause to be done any of the things required by law to be done by such person, or who intentionally makes false entry in the book or in any statement, pertaining to his business, as contemplated in sections 340.44 to 340.56, or any one who shall refill or cause to be refilled a bottle or container which previously had contained intoxicating liquor, for the purpose of evading the payment of the tax thereon, or any person who in any manner sells intoxicating liquor without the proper denominations of Minnesota excise tax stamps affixed to each container or package and who thereby evades, avoids and defrauds the state of the payment of the tax upon such intoxicating liquor shall be guilty of a felony.

Sec. 4. Minnesota Statutes 1953, Section 340.56, is amended to read:

340.56 Gross misdemeanors. Any person who violates any of the provisions of sections 340.44 to 340.56 for which specific penalty is not therein provided is guilty of a gross misdemeanor.

Sec. 5. Minnesota Statutes 1953, Section 340.601, is amended to read:

340.601 Evasion, gross misdemeanor. *Any person, excluding persons of minor age and other disqualified persons as provided by sections 340.73 and 340.78, who enters the State of Minnesota from another state or foreign country may have in his personal possession one gallon (128 ounces) of intoxicating liquor without the required payment of the Minnesota excise tax. Any person who shall import or have in his possession such untaxed intoxicating liquor in quantities in excess of one gallon is guilty of a gross misdemeanor. The foregoing provisions do not apply to consignments of alcoholic beverages shipped into this state by holders of Minnesota import licenses or Minnesota manufacturers and wholesalers of such beverages when duly licensed by the commissioner. Any peace officer, the commissioner, or his authorized agents, may seize such untaxed liquor.*

Sec. 6. Minnesota Statutes 1953, Section 340.48, is hereby repealed.

Approved March 28, 1957.

CHAPTER 234—H. F. No. 784

[Coded]

An act relating to the use of voting machines in independent school district elections.

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

Section 1. [124.31] **Voting machines used at elections.** [Subdivision 1.] The school board of any independent school district, at any regular meeting, or special meeting called for that purpose, may provide for the use of voting machines at all elections to be held therein. Said school board and any municipal corporation, owning or using voting machines, may enter into an agreement for the rental and use of said voting machines by said school district for school elections in said district.

Sec. 2. [Subd. 2.] The provisions of Minnesota Statutes, Chapter 209, shall apply to the use of voting machines in school elections insofar as applicable.

Approved March 28, 1957.
