

federal revenue act of 1926. The tax is hereby imposed upon the transfer of the estate of every person who, at the time of his death, was a resident of this state. The amount of the tax shall be computed by the commissioner of taxation and his computation shall be sent to the probate court of the county of deceased's residence and shall be, by the probate court, assessed as an additional amount of inheritance tax, as fixed in accordance with the provisions of sections 291.34 to 291.40, by the probate court. In the event that the estate of the deceased is not probated, the tax shall be determined and computed by the commissioner of taxation. The amount of the tax so assessed shall be the amount by which ~~80 per cent of the estate tax, payable to the United States under the provisions of the federal revenue act of 1926~~ *the maximum credit which the federal government will allow* shall exceed the aggregate amount of all estate, inheritance, legacy, and succession taxes actually paid to the several states of the United States in respect to any property owned by such decedent, or subject to such taxes as a part of or in connection with his estate.

Approved April 17, 1961.

CHAPTER 419—H. F. No. 1364

An act relating to a tax on cigarettes, distributors thereof and the use thereof; amending Minnesota Statutes 1957, Section 297.04, Subdivision 9.

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

Section 1. Minnesota Statutes 1957, Section 297.04, Subdivision 9, is amended to read:

Subd. 9. **Revocation.** The commissioner may revoke, cancel, or suspend the license or licenses of any distributor or subjobber for violation of sections 297.01 to 297.13, or any other act applicable to the sale of cigarettes, or any rule or regulation promulgated by the commissioner, *and may also revoke any such license or licenses of any distributor or subjobber for the violation of sections 297.31 to 297.39, or any other act applicable to the sale of tobacco products, or any rule or regulation promulgated by the commissioner in furtherance of sections 297.31 to 297.39.* No license shall be revoked, canceled, or suspended except after

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notice and a hearing by the commissioner as provided in section 297.09.

Approved April 17, 1961.

CHAPTER 420—H. F. No. 1475

[Not Coded]

An act relating to the firemen's relief association of the city of Virginia; amending Laws 1953, Chapter 399, Sections 1, 12, 14, 18, 20, and 29; repealing Laws 1953, Chapter 399, Section 30.

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

Section 1. Laws 1953, Chapter 399, Section 1, is amended to read:

Section 1. **Firemen's relief associations, pensions; Virginia.** The fire department of ~~any the~~ city of the ~~third class having an assessed valuation of not less than \$20,000,000~~ *Virginia*, now maintaining a firemen's relief association ~~or hereafter organizing a firemen's relief association~~ under the laws of the state of Minnesota, shall have perpetual existence.

Sec. 2. Laws 1953, Chapter 399, Section 12, is amended to read:

Sec. 12. **Tax levy.** *Subdivision 1.* The council or other governing body of ~~each~~ such city shall each year at the time the tax levies for the support of the city are made and in addition thereto levy a tax of one mill on all taxable property within the city. It shall levy taxes for such purposes in excess of the limitations of Minnesota Statutes, Section 275.11. When this special fund reaches or exceeds \$100,000 the levy, each year, shall be one-tenth of a mill until the fund goes below \$80,000 when the levy shall again be one mill. The tax so levied shall be transmitted with other tax levies to the auditor of the county in which the city is located and by the county shall be collected and payment thereof enforced when and in like manner as state and county taxes are paid. In addition thereto, and only if such tax is levied, the city treasurer, finance commissioner or other officer charged with the responsibility of the city's finances,

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