

(13) The general sanitation of tourist camps, summer hotels, and resorts in respect to water supplies, disposal of sewage, garbage, and other wastes and the prevention and control of communicable diseases; and, to that end, may prescribe the respective duties of county and local health officers; and all county and local boards of health shall make such investigations and reports and obey such directions as the board may require or give and, under the supervision of the board, enforce such regulations;

(14) Atmospheric pollution which may be injurious or detrimental to public health; ~~and~~

(15) Sources of radiation, and the handling, storage, transportation, use and disposal of radioactive isotopes and fissionable materials; and

(16) The establishment, operation and maintenance of all clinical laboratories not owned, or functioning as a component of a licensed hospital. These laboratories shall not include laboratories owned or operated by five or less licensed practitioners of the healing arts, unless otherwise provided by federal law or regulation, and in which these practitioners perform tests or procedures solely in connection with the treatment of their patients. Rules promulgated under the authority of this clause, which shall not take effect until federal legislation relating to the regulation and improvement of clinical laboratories has been enacted, may relate at least to minimum requirements for external and internal quality control, equipment, facility environment, personnel, administration and records. These rules may include the establishment of a fee schedule for clinical laboratory inspections. The provisions of this clause shall expire 30 days after the conclusion of any fiscal year in which the federal government pays for less than 45 percent of the cost of regulating clinical laboratories.

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

Approved June 2, 1977.

CHAPTER 407—H.F.No.993

[Coded in Part]

An act relating to taxation; providing an alternative tax on liquor in metric containers; authorizing commissioner of revenue to order metric conversion; increasing bonding requirements; defining certain responsibilities of commissioners of public safety and revenue; amending Minnesota Statutes 1976, Sections 299A.02, Subdivision 1; 340.44; 340.47, by adding subdivisions; 340.485, Subdivisions 1 and 2; 340.51; 340.54, Subdivision 1; and 340.55.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1976, Section 299A.02, Subdivision 1, is amended to read:

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299A.02 INTOXICATING LIQUOR; TAX ON METRIC CONTAINERS; COMMISSIONERS OF PUBLIC SAFETY AND REVENUE; LIQUOR CONTROL FUNCTIONS. Subdivision 1. **DIRECTOR OF DIVISION OF LIQUOR CONTROL.** No employee of the department of public safety or the department of revenue having any responsibility for the administration or enforcement of chapter 340 shall have a direct or indirect interest, except through ownership or investment in pension or mutual funds, in the manufacture, transportation or sale of intoxicating liquor or any malt or vinous beverages, intoxicating, non-intoxicating, or commercial or industrial alcohol. The commissioner of public safety or the commissioner of revenue shall may remove an employee of ~~the~~ his department in the unclassified civil service for any intentional violation of sections 340.02, 340.031 to 340.036, 340.11 to 340.19, 340.355 to 340.357, 340.402 to 340.408, 340.44 to 340.493, 340.53 to 340.56, 340.601 to 340.62, or 340.70 to 340.983. Intentional violation of the preceding sections by a classified employee of one of the ~~department~~ departments shall may be grounds for removal of that employee pursuant to section 43.24.

Sec. 2. Minnesota Statutes 1976, Section 340.44, is amended to read:

340.44 **DEFINITIONS.** For the purposes of sections 340.44 to 340.56:

(1) "Brewer" means any person who manufactures malt liquor containing more than one-half of one percent of alcohol by volume;

(2) "Wholesaler" means any person who sells such malt liquor and intoxicating liquors to retail dealers;

(3) "Retailer" means any person who sells such malt liquor and intoxicating liquors to a consumer;

(4) "Commissioner" means the commissioner of public safety except where otherwise stated;

(5) "Fermented malt beverages" means any fermented malt liquor potable as a beverage containing more than one-half of one percent of alcohol by volume.

Sec. 3. Minnesota Statutes 1976, Section 340.47, is amended by adding a subdivision to read:

Subd. 1a. In lieu of the tax imposed by subdivision 1, there shall be levied and collected on all intoxicating liquors manufactured, imported, sold or in possession of any person in this state when packaged in containers where the net contents is stated in metric units of measure, 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 seven cents per liter;

(2) On all fortified wines from 14 to 21 percent of alcohol by volume, the sum of 21

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cents per liter;

(3) On all fortified wines from 21 to 24 percent of alcohol by volume, the sum of 42 cents per liter;

(4) On all fortified wines containing more than 24 percent of alcohol by volume, the sum of 81 cents per liter;

(5) On all natural and artificial sparkling wines containing alcohol, the sum of 81 cents per liter;

(6) On all other distilled spirituous liquors, liqueurs, cordials, and liquors designated as specialties regardless of alcoholic content, the sum of \$1.16 per liter, but not including ethyl alcohol; provided, that in computing the tax on any package of intoxicating liquors where the net contents is stated in metric units of measure, a proportional tax at a like rate on all fractional or multiple parts of a liter shall be paid, provided, however, that the contents of miniatures containing 50 milliliters or less shall be taxed 12 cents.

Sec. 4. Minnesota Statutes 1976, Section 340.47, is amended by adding a subdivision to read:

Subd. 2b. CONVERSION TO METRIC. The commissioner of revenue may establish by rule a date and procedure for the conversion of excise tax computation and reporting from rates expressed in gallons to rates expressed in metric volumes. The official conversion factor shall be one liter equals 0.264172 U.S. gallons.

Sec. 5. Minnesota Statutes 1976, Section 340.485, Subdivision 1, is amended to read:

340.485 TAXES ON WINES AND SPIRITUOUS LIQUORS. Subdivision 1. **MANNER AND TIME OF PAYMENT; PENALTIES; DEPOSIT OF TAX PROCEEDS.** The tax on wines and spirituous liquors, on which the excise tax has not been previously paid, shall be paid to the commissioner of revenue by persons having on file with the commissioner of revenue a sufficient bond as provided in subdivision 2 on or before the tenth day of the month following the month in which the first sale is made in this state by a licensed manufacturer or wholesaler. Every such person liable for any tax on wines or spirituous liquors imposed by section 340.47 shall file with the commissioner of revenue on or before the tenth day of the month following first sale in this state by a licensed manufacturer or wholesaler a return in such form and showing such information as the commissioner of revenue shall by rule prescribe, and shall keep records and render reports as the commissioner of revenue shall by rule prescribe. If the excise tax is not paid when due, there shall be added to the tax an amount equivalent to five percent per month from the date the tax became due until paid. If any person files a false or fraudulent return, there shall be added to the tax a sum equivalent to 100 percent of the amount of the tax evaded or attempted to be evaded. Any person liable for any tax on wines or spirituous liquors not having on file a sufficient bond shall pay the tax within 24 hours after first sale in this state. The commissioner of revenue shall pay all moneys received in

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the general fund. The commissioner of revenue may certify to the commissioner of public safety any failure to pay taxes when due as a violation of a statute relating to the sale of intoxicating liquor for possible revocation or suspension of license under section 340.135.

Sec. 6. Minnesota Statutes 1976, Section 340.485, Subdivision 2, is amended to read:

Subd. 2. **BOND.** Every person making sale of wines or spirituous liquors in this state on which a tax is imposed by section 340.47 shall file with the commissioner of revenue a bond or bonds, on such forms as the commissioner of revenue shall prescribe, with surety approved by the commissioner, in a penal sum to be determined by the commissioner of revenue, not to exceed ~~the sum of \$50,000~~ two times the average monthly liability of that person for the calendar year preceding, or for a new wholesaler an amount determined by the commissioner of revenue based on an estimated two month liability. Such bond or bonds shall run to the state of Minnesota and shall be conditioned on the payment of all taxes due the state on wines and spirituous liquors and on the payment of all penalties lawfully imposed for failure to pay any such taxes when due.

Sec. 7. Minnesota Statutes 1976, Section 340.51, is amended to read:

340.51 ENFORCEMENT; EMPLOYEES; RECORD OF SALE OF STAMPS; INSPECTION OF BOOKS AND PREMISES. The commissioner of public safety and the commissioner of revenue shall enforce and administer the provisions of sections 340.44 to 340.56 and employ and fix the compensation of any employees necessary for the performance of ~~his~~ their duties thereunder.

The commissioner of revenue shall keep a suitable record of the sale of all stamps which shall show the dates of the sale thereof and the names of the purchasers. The commissioner of revenue may refund to any purchaser the money paid for any stamps returned unfit for use or otherwise unused, and prescribe the method of proof required for obtaining such refund.

The commissioner of public safety or the commissioner of revenue, or ~~his~~ their duly authorized employees, may, at all reasonable hours, enter in and upon any licensed premises, and examine the books, papers, and records of any brewer, manufacturer, wholesaler, or retailer for the purpose of inspecting the same and determining whether the tax imposed by sections 340.44 to 340.56 has been fully paid, and shall have the power to inspect and examine any premises where fermented malt beverages are manufactured, sold, exposed for sale, possessed, or stored for the purpose of determining whether the provisions of these sections are being complied with.

Sec. 8. Minnesota Statutes 1976, Section 340.54, Subdivision 1, is amended to read:

340.54 UNSTAMPED LIQUOR. Subdivision 1. **POSSESSION GROSS MISDEMEANOR; SEIZURE; CONFISCATION.** It is a gross misdemeanor for any person to have in his possession any intoxicating liquor upon which no tax has been paid to any state or foreign government if such person is without authority to have such untaxed intoxicating liquor. It is a gross misdemeanor for any person to have in his

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possession any fermented malt liquor, upon which no tax has been paid to any state or foreign government, if such person intends to sell such fermented malt liquor and if such person is without authority to have such untaxed fermented malt liquor. The commissioner of public safety ~~and his~~ or the commissioner of revenue or their designated inspectors and employees are hereby authorized and empowered to seize and confiscate in the name of the state of Minnesota any such untaxed intoxicating liquor and, in the case of fermented malt liquor such fermented malt liquor, if intended for sale. ~~The~~ Either commissioner shall seize and confiscate any material, apparatus, vehicle or conveyance used in the illegal manufacture, sale, possession or storage of any intoxicating liquor or any vehicle or conveyance used in the transportation of such intoxicating liquor or fermented malt liquor subject to seizure hereunder, material, or apparatus in possession, under control, sold, or transported in any manner in violation of sections 340.07 to 340.96, and to immediately arrest and as soon as possible make proper complaint in court against any person or persons in charge of the vehicle or conveyance seized.

Sec. 9. Minnesota Statutes 1976, 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 of public safety and the commissioner of revenue, 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 Minnesota excise tax having been paid thereon, 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. 10. **EFFECTIVE DATE.** This act shall be effective the day following its final enactment.

Approved June 2, 1977.

CHAPTER 408—H.F.No.1015

[Coded in Part]

An act relating to human rights; clarifying the scope of sex discrimination; providing for an appeal by the commissioner; amending Minnesota Statutes 1976, Sections 363.01, by adding a subdivision; 363.02, Subdivision 1; 363.03, Subdivision 1; 363.05, Subdivision 1; 363.072, Subdivision 1.

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