

CHAPTER 175—H. F. No. 733

An act to regulate the sale of oleomargarine of certain kinds by providing an inspection fee and excise tax and the manner in which said fee and tax shall be paid, and providing the means and manner of the administration and enforcement thereof by the Commissioner of Agriculture, Dairy and Food.

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

Section 1. Tax on oleomargarine.—There is hereby imposed, levied and assessed an inspection fee and excise tax of ten cents upon each pound of oleomargarine containing less than 65% of animal fats and/or oils and upon each pound of oleomargarine containing any fats or oils other than animal fat and/or oil, milk fat, peanut, cottonseed or corn oil sold, offered or exposed for sale, or given or delivered to a consumer, such fee and tax to be paid to the Commissioner of Agriculture, Dairy and Food prior to any such sale, gift or delivery. For the purposes of this Act any fractional part of a pound contained in a container, package or carton shall be deemed to be a pound.

Sec. 2. Stamps to be affixed to packages.—All oleomargarine offered or exposed for sale or distributed in any manner in this state shall be packed in firkins, tubs, or other wooden or paper packages not before used for that purpose, and in the manner required by the laws of this state and of the United States. Before any container, package or carton containing oleomargarine upon which a fee and tax is imposed by Section One hereof is broken, or is offered or exposed for sale, gift or distribution to a consumer, there shall be securely affixed thereto the stamp or stamps hereinafter provided for in the amount of the fee and tax herein prescribed. Such stamp or stamps shall be cancelled prior to the removal from said package, container or carton of any oleomargarine, by stamping or writing across the face thereof the date of cancellation and the oleomargarine license number of the seller, if any. The Commissioner of Agriculture, Dairy and Food shall prescribe rules and regulations relative to the handling, keeping, disposal and distribution of oleomargarine and the affixing and cancellation of the stamps required by this Act.

Sec. 3. Commissioner of Agriculture to furnish stamps.—The Commissioner of Agriculture, Dairy and Food shall prepare and have suitable stamps for use on each container, package or carton, and there shall be sufficient space thereon for the insertion of the name and address of the manufacturer of the oleomargarine in the carton, container or package to which the stamp is to be affixed, and such stamps shall be sold by the Commissioner of Agriculture, Dairy and Food to all persons applying for them.

Sec. 4. Spoiled or unused stamps to be destroyed.—Any spoiled or unused stamps in the possession of the Commissioner of Agriculture, Dairy and Food shall be destroyed upon joint certificate of the Commissioner and the Public Examiner setting forth the number, denomination and face value of the same. Such certificate shall relieve the accountable officer from accountability in the amount thereof.

Sec. 5. Payment by manufacturer or importer.—The payment of the inspection fee and tax and the stamping and cancellation of any container, carton or package of oleomargarine by the manufacturer or importer of any oleomargarine shall exempt all other persons from the requirements of this Act relative to the stamping of and cancellation of stamps on containers, cartons and packages of oleomargarine.

Sec. 6. Redemption of unused stamps.—Upon written request of the original purchaser thereof and the return of any unused stamps, the Commissioner of Agriculture, Dairy and Food shall redeem such stamps and cause a refund to be made therefor. The Commissioner shall prepare a voucher showing the amount of such refund due and the auditor of state shall draw a warrant on the treasurer of state for such amount.

Sec. 7. Violations—penalties.—Any person violating any of the provisions of the preceding sections of this Act, or any rule or regulation prescribed by the Commissioner of Agriculture, Dairy and Food, shall be punished by a fine of not less than \$25.00 nor more than \$100.00, or by imprisonment for not more than thirty days in the county jail, and such violation shall cause for immediate cancellation of any license issued to such person by the Commissioner.

Sec. 8. Commissioner of Agriculture to enforce act.—The Commissioner of Agriculture, Dairy and Food shall enforce the provisions of this Act, and shall on the first day of each month transfer and pay to the treasurer of state for use and benefit of the general fund of the state the funds collected under the provisions of this Act and in his hands on said dates, provided that the Commissioner may use not to exceed 25 per cent of such funds for the administration and enforcement of this Act.

Sec. 9. Effective July 1, 1933.—This Act shall take effect and be in force from and after July 1, 1933.

Approved April 8, 1933.