

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

Section 1. **Townships may be dissolved, when.**—Mason's Minnesota Statutes of 1927, Section 1002-1 is amended so as to read as follows:

"1002-1. Whenever the voters residing within a duly organized civil township in this state have failed to elect any township officials for more than ten years continuously immediately prior to the taking effect of this Act, or said township has failed and omitted for a period of 10 years to exercise any of the powers and functions of an organized civil township as provided by law, or *whenever the assessed valuation of any duly organized civil township drops to less than \$50,000.00, or whenever the tax delinquency of any such township amounts to 50 per cent of its assessed valuation, or where the state has acquired title to 50 per cent of the real estate of such township*, which facts or any of them may be found and determined by the resolution of the county board of the county in which said township is located, according to the official records in the office of the county auditor of said county, the county board by resolution *shall declare any such township, naming the same, duly dissolved and no longer entitled to exercise any of the powers or functions of an organized township.*"

Approved April 21, 1933.

CHAPTER 378—H. F. No. 1482

An act to amend Mason's Minnesota Statutes of 1927, Section 3965-9, regulating the manufacture and sale of soft drinks, cereal beverages and other non-alcoholic beverages.

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

Section 1. **Carbonated beverages defined.**—That Mason's Minnesota Statutes of 1927, Section 3965-9, be amended so as to read as follows:

"3965-9. A carbonated or still beverage within the meaning of this Act, shall be a beverage made of pure cane, beet sugar, *and/or refined corn sugar*, with pure water, and pure flavoring materials, with or without fruit acids and harmless coloring materials, and the finished product shall contain not less than seven per centum of sugar and less than $\frac{1}{2}$ of one per centum of alcohol by volume. All carbonated or still beverages not conforming to the above re-

quirements, this Act, the Minnesota Dairy and Food Law, or the rules, regulations, definitions and standards made thereunder, shall be deemed to be adulterated."

Approved April 21, 1933.

CHAPTER 379—S. F. No. 1547

An act to amend Mason's Minnesota Statutes of 1927, Sections 2088 and 2089, relating to delinquent personal property taxes.

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

Section 1. **Delinquent personal property taxes.**—That Mason's Minnesota Statutes of 1927, Sections 2088 and 2089, be amended to read as follows:—

"2088. All unpaid personal property taxes shall be deemed delinquent on March 1 next after they become due, and thereupon a penalty of *eight* per cent. shall attach and be charged upon all such taxes; *except when the amount of such tax exceeds the sum of Ten Dollars the same shall not become delinquent if half thereof is paid prior to March 1st and the remaining half is paid prior to July 1st next following the year assessed; if the first half is paid prior to March 1st next after the tax becomes due and the last half is not paid prior to July 1st following, the unpaid portion of the tax shall thereupon become delinquent on said July 1st and the penalty herein provided for shall attach and become a charge thereupon from and after said July 1st.*"

"2089. On the fifth secular day of April of each year the county treasurer shall make a list of all personal property taxes remaining delinquent April 1, and shall immediately certify to and file the same with the clerk of the district court of his county, and upon such filing the list shall be prima facie evidence that all the provisions of law in relation to the assessment and levy of such taxes have been complied with. On or before the tenth secular day next thereafter, any person whose name is embraced in such list may file with the clerk an answer, verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against him. The answer need not be in any particular form, but shall clearly refer to the tax or penalty intended, and set forth in concise language the facts constituting his defense or objection to such tax or penalty. The issues raised by such answer shall stand for trial at any term of court in such county in session when the