

more employers or associations of employers and one or more employers or associations of employers; or (3) between one or more employees or associations of employees and one or more employees or associations of employees; or when the case involves any conflicting or competing interests in a "labor dispute" (as hereinafter defined) of "persons participating or interested" therein (as hereinafter defined).

(b) A person or association shall be held to be a person participating or interested in a labor dispute if relief is sought against him or it, and if he or it is engaged in the same industry, trade, craft, or occupation in which such dispute occurs, or has a direct or indirect interest therein, or is a member, officer, or agent of any association composed in whole or in part of employers or employees engaged in such industry, trade, craft, or occupation.

(c) The term "labor dispute" includes any controversy concerning terms or conditions of employment, or concerning the association or representation of persons in negotiating, fixing, maintaining, changing, or seeking to arrange terms or conditions of employment, regardless of whether or not the disputants stand in the proximate relation of employer and employee.

(d) The term "court of the State of Minnesota" means any court of the State of Minnesota whose jurisdiction has been or may be conferred or defined or limited by Act of Legislature.

Sec. 13. Provisions separable.—If any provision of this Act or the application thereof to any person or circumstance is held unconstitutional or otherwise invalid, the remaining provisions of the Act and the application of such provisions to other persons or circumstances shall not be affected thereby.

Sec. 14. Inconsistent acts repealed.—All Acts and parts of Acts in conflict with the provisions of this Act are hereby repealed.

Sec. 15. This Act shall not be held to apply to policemen or firemen or any other public officials charged with duties relating to public safety.

Approved April 22, 1933.

CHAPTER 417—H. F. No. 1258

An act to amend Mason's Minnesota Statutes of 1927, Section 2720-70, Subsection (d), Section 2720-75, to repeal Section 2720-83

and to enact five new sections to be enumerated as Sections 2720-86, 2720-87, 2720-88, 2720-89 and 2720-90, and to change the present Sections 2720-86 and 2720-87 to 2720-91 and 2720-92, relating to tax on gasoline, distillate, benzine, naphtha, benzol, liberty fuel, etc., used for propulsion of motor or other vehicles on public highways and to provide for the licensing of distributors and enforcement thereof.

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

Section 1. **Definitions.**—Mason's Minnesota Statutes of 1927, Section 2720-70, subsection (d) is amended so as to read as follows:

“(d) ‘Distributor’ means and includes every person, partnership, company, joint stock company, corporation or association of persons, however organized, who brings or causes to be brought gasoline into this state or any other petroleum product by or through pipe lines, trucks, barrels, tank cars, or in carload lots, for storage, sale, distribution, or use therein, and every person, partnership, company, joint stock company, corporation, or association of persons, however organized, who produces, refines, manufactures or compounds gasoline or any other petroleum products in this state for storage, sale, distribution or use therein.”

Sec. 2. **Chief inspector to certify unpaid taxes to Attorney General.**—Mason's Minnesota Statutes of 1927, Section 2720-75, is amended so as to read as follows:

“2720-75. (a) On or before the twenty-fifth day of each month, the chief oil inspector shall deliver to the attorney general a certified statement of the amount due from each person, partnership, association, corporation or licensee hereunder whose excise taxes are delinquent. Such statement shall give the address of the persons, partnership, association, corporation or licensee owing such tax, the month for which the tax is due, the date of delinquency and such other information as may be required by the Attorney General. It shall be the duty of the Attorney General upon receipt of any such statement to bring an action in the district court of Ramsey County or of the county in which the delinquent licensee or taxpayer resides, to recover the amount of such tax with penalty, interest, costs and disbursements. The judgment of the court when so obtained shall draw interest at the rate of one per cent per month and shall be enforceable in the manner provided by law for the enforcement of judgments obtained in civil actions.

(b) No inspection shall be made for any person, *partnership, association, corporation or licensee* whose tax has been certified to the Attorney General.

(c) No person, *partnership, association, corporation or licensee* shall sell gasoline to any distributor for whom inspections may not be made by reason of delinquency in the payment of any tax due under this Act."

Sec. 3. Law repealed.—Mason's Minnesota Statutes of 1927, Section 2720-83 is hereby repealed.

Sec. 4. Dealers must be licensed.—There is hereby added a new section to Mason's Minnesota Statutes of 1927 to be enumerated as 2720-86 reading as follows:

"2720-86. *No person shall engage in or purport to be engaged in or hold himself out as being engaged in the business of buying or selling petroleum products as a Distributor unless he shall be licensed to carry on such business by the Chief Oil Inspector.*"

Sec. 5. Unlicensed dealers shall not be inspected.—There is hereby added a new section to Mason's Minnesota Statutes of 1927 to be enumerated as 2720-87 reading as follows:

"2720-87. *No inspections shall be made for any person, partnership, association or corporation, subject to the provisions of this Act, not having a license within ninety days from the passage of this Act.*"

Sec. 6. Licenses.—There is hereby added a new section to Mason's Minnesota Statutes of 1927 to be enumerated as 2720-88 reading as follows:

"2720-88. *License to engage in the business of handling petroleum products as hereinabove referred to shall be issued by the Chief Oil Inspector to any responsible person, partnership, association or corporation which shall apply therefor, and shall pay to the Chief Oil Inspector at the time of making application for license and annually thereafter a license fee of one dollar and further comply with the conditions herein provided, to-wit:*

(a) *The application shall be in writing and under oath and shall set forth the place or places where the applicant intends to carry on the business for which the license is desired; the kind and estimated volume of business to be done, the volume of business done during the preceding year, if any; the full names and addresses*

of persons constituting the firm, partnership, association or corporation, as the case may be.

(b) The Chief Oil Inspector shall examine the application submitted by each person, partnership, association or corporation. The Chief Oil Inspector shall require the applicant or licensee to execute and file with the Chief Oil Inspector, a bond to the State of Minnesota with corporate sureties to be approved by the Chief Oil Inspector, in such amount as hereinafter provided, the form to be fixed by the Chief Oil Inspector and approved by the Attorney General conditioned for the payment when due of all gasoline excise taxes, revenue inspection fees and penalties and accrued interest arising in the ordinary course of business or by reason of any delinquent moneys which may be due the Chief Oil Inspector of the State of Minnesota and such bond to cover any and all places of business within the State where petroleum products are distributed by the distributor or licensee. All licenses and bonds executed and delivered hereunder shall be for the duration of one year, expiring May 31st. The bond herein required shall be in twice the amount of the monthly average of the amount of gasoline excise taxes paid by the applicant during the year immediately preceding. As to new applicants the amount of such bond shall be twice the amount of business within the State where petroleum excise taxes anticipated to be paid by such applicant. If any licensee desires to be exempt from furnishing such bond as hereinbefore provided he shall furnish an itemized financial statement showing the assets and the liabilities of the applicant and if it shall appear to the Chief Oil Inspector from the financial statement or otherwise that the applicant is financially responsible then the Chief Oil Inspector may exempt such applicant from furnishing such bond until the Chief Oil Inspector otherwise orders.

(c) Whenever the licensee shall sell, dispose of or discontinue his business during the term of his license, he shall at the time such action is taken, notify the Chief Oil Inspector in writing and shall surrender his license."

Sec. 7. May require additional bonds.—There is hereby added a new section to Mason's Minnesota Statutes of 1927 to be enumerated as 2720-89 reading as follows:

"2720-89. The Chief Oil Inspector, whenever he is of the opinion that any bond heretofore given by any licensee is inadequate an amount as determined by this act for the prompt protection of the State, may require the licensee to give an additional bond in such amount as he may determine and direct the bond to be approved by the Chief Oil Inspector and conditioned as heretofore set forth."

Sec. 8. **May make regulations.**—There is hereby added a new section to Mason's Minnesota Statutes of 1927 to be enumerated as 2720-90 reading as follows:

"2720-90. The Chief Oil Inspector may issue regulations not inconsistent with law to assist in the enforcement of this act. Such regulations shall have the full force and effect of law when duly promulgated. The Chief Oil Inspector may exercise the authority vested in him under other laws to assist in the enforcement of this Act."

Sec. 9. **Penalty for violation.**—Mason's Minnesota Statutes of 1927, Sections 2720-86 and 2720-87 are hereby amended to read 2720-91 and 2720-92.

Sec. 10. Penalty for violation.—Any person who fails or refuses to comply with any of the provisions of this Act shall be guilty of gross misdemeanor.

Approved April 22, 1933.

CHAPTER 418—H. F. No. 1290

An act authorizing the exchange of lands acquired by the state in any county thereof under the delinquent tax laws for lands privately owned in the same county and fixing the procedure therefor and repealing Laws 1931, Chapter 32, and all inconsistent acts.

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

Section 1. **County board may establish conservation zones.**—For the purpose of consolidating the holdings of land owned by the state absolutely or in trust which were acquired under the delinquent tax laws, and for the purpose of decreasing the expenses of local governmental units by reducing the number of scattered and isolated private holdings, the County Board of any County with the approval of the Conservation Commission of the State may establish conservation zones and agricultural zones. Conservation zones shall be areas which are to be devoted primarily to timber growing and other conservation purposes. Agricultural zones shall be areas devoted primarily to agricultural purposes.

Sec. 2. **Exchange of lands authorized.**—The Executive Council, upon recommendation of the Conservation Commission,