

*When a justice of the supreme court has served continuously for 25 years or more, either as a justice of the supreme court, or as a justice of the supreme court and a judge of the district court or a commissioner of the supreme court, and is then past the age of 70 years, or when a judge of the district court has served continuously for 25 years or more, either as a judge of the district court, or as a judge of the district court, or as a judge of the district court and a judge of a municipal court or a probate court of this state, and is then past 70 years of age, and has not been retired under the provisions of existing law, he may retire from further service as such judge, and shall receive one-half of the compensation allotted to his office at the time of such retirement for the remainder of his life, to be paid in the manner provided by law for the payment of the salary of such justice or judge."*

Approved April 26, 1937.

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#### CHAPTER 476—S. F. No. 1029

*An act amending Laws 1925, Chapter 297, Section 3, as amended by Laws 1927, Chapter 434, Section 1, as amended by Laws 1935, Chapter 202, 1936 Supplement to Mason's Minnesota Statutes of 1927, Section 2720-72 relating to certified statements by chief oil inspector of oils inspected, mailing, tax, evaporation and loss, adjustments, payment of taxes due inspector, time for, and amending Laws 1925, Chapter 297, Section 5, as amended by Laws 1927, Chapter 434, Section 3, Mason's Minnesota Statutes of 1927, Section 2720-74, relating to penalty and interest on non-payment of tax, lien for taxes, and amending Laws 1925, Chapter 297, Section 9, Mason's Minnesota Statutes of 1927, Section 2720-78 relating to gasoline deemed intended for use in motor vehicles, the collection of inspection fees, gasoline taxes, defining certain crimes in connection with the enforcement of such tax, and amending Laws 1933, Chapter 417, Section 6, Subdivision (b) relating to dealers exemption from furnishing corporate surety bonds, and amending Laws 1933, Chapter 417, Section 7, Mason's Minnesota Statutes of 1927, Section 2720-89 relating to dealers furnishing additional bonds.*

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

Section 1. Law amended.—Laws 1925, Chapter 297, Section 3, as amended by Laws 1927, Chapter 434, Section 1, as amended by Laws 1935, Chapter 202, (1936 Supplement to Mason's Minnesota Statutes of 1927, Section 2720-72), is hereby amended so as to read as follows:

"2720-72. Certified statement of chief oil inspector of oil inspected.—Or or before the fifteenth day of each month the inspector shall cause to be mailed to each person for whom he inspected gasoline as required by the oil inspection laws of this state during the next preceding calendar month, a certified statement of the date of and number of gallons included in each inspection, the aggregate number of gallons inspected and the amount of tax payable on account thereof; provided, however, that in computing such tax a deduction of three per cent of the quantity of gasoline inspected shall be allowed for evaporation and loss; provided further that each person for whom gasoline has been inspected as herein provided for and to whom the three per cent tax deduction has been allowed for evaporation and loss shall at the time of settlement submit satisfactory evidence that one-third of such three per cent deduction from the tax shall have been paid or credited to retail service stations or other retail distributors on all quantities of gasoline bought or consigned to them for storage or sale. The inspector may make therein proper adjustment, either by addition or deduction, for errors occurring in any previous statement. There shall be noted upon the records of the inspector the date of the mailing of such statement, which record shall be conclusive evidence of the proper mailing thereof. There may be included in such statement the amount due for oil inspection fees for the same period. The amount of tax and fees shown on such statement shall be paid to to the inspector on or before the 25th day of the same month in which the statement is so mailed; provided, however, that if in the opinion and discretion of the chief oil inspector, the financial condition of the distributor is such as to render the extension of credit unsound and it appears he is, or will be unable to pay said tax on the due date, then and in that event the chief oil inspector, upon the advice of the attorney general may immediately take such action, civilly or otherwise, as the circumstances may warrant, to conserve out of the distributor's assets sufficient money or property to pay the claim for gasoline taxes payable at such time."

Section 2. Law amended.—Laws 1925, Chapter 297, Section 5, as amended by Laws 1927, Chapter 434, Section 3; Mason's Minnesota Statutes of 1927, Section 2720-74 is hereby amended so as to read as follows:

"2720-74. Penalty and interest on non-payment of tax.—In case any tax imposed hereunder is not paid when due, a penalty of ten per cent of the amount thereof shall immediately accrue, and thereafter said tax and penalty shall bear interest at the rate of one per cent per month until the same is paid. The tax imposed hereunder and the penalties and interest thereon shall be a lien upon all and singular the property, estate and effects of the distributor or person from whom it is due, and shall take precedence of all demands

and judgments against, and of all liens and encumbrances upon the property of, such distributor or person. *The lien herein referred to shall attach to the aforesaid property from the date of the inspection of said gasoline.*"

Section 3. **Law amended.**—Laws 1925, Chapter 297, Section 9; Mason's Minnesota Statutes of 1927, Section 2720-78 is hereby amended so as to read as follows:

"2720-78. **Gasoline deemed intended for use in motor vehicles.**—All gasoline inspected for unloading in this state and all gasoline produced in or brought into this state shall be deemed to be intended for use in motor vehicles in this state, and every person who pays the tax imposed by this act shall be deemed to have paid the same for and on behalf of the person using such gasoline in motor vehicles in this state. If the person directly or indirectly paying said tax shall not in fact use said gasoline in motor vehicles in this state, but shall sell or otherwise dispose of the same except for use as provided in Section 11 of this act, he is hereby authorized to collect from the person to whom said gasoline is so sold or disposed of the tax so paid by him, and is hereby required upon request to make, sign and deliver to such person an invoice of such sale or disposition. *The authorization for the collection of gasoline taxes by persons other than the chief oil inspector or his deputies for and in behalf of the State of Minnesota, shall be deemed to establish a fiduciary relation, for the violation of which, in failure to make payment when due and payable, the person so authorized to collect gasoline taxes, shall be deemed guilty of embezzlement, and punished accordingly.*"

Section 4. **Law amended.**—Laws 1933, Chapter 417, Section 7 is hereby amended so as to read as follows:

"2720-89. **May require additional bond.**—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 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.

Approved April 26, 1937.