

*any attorney employed by the Legislature may, with the consent of the body of the Legislature of which he is a member or officer, or employed by, waive such privilege and in such case such cause or proceeding, motion, or hearing may be tried or heard at such time as will not conflict with legislative duties."*

Approved March 4, 1941.

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CHAPTER 46—H. F. No. 79

*An act validating certain proceedings heretofore taken to vacate streets or alleys.*

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

**Section 1. Proceedings for vacation of streets and alleys validated.**—Any proceedings heretofore taken for the vacation of any street or alley in any plat pursuant to the provisions of Mason's Minnesota Statutes of 1927, Section 8244, are hereby legalized and the title acquired in such streets or alleys hereby validated when such proceedings were in all respects properly taken and conducted, except that posted notice of the application to vacate same was not given.

**Sec. 2. Not to apply to pending actions.**—This act shall not apply to or affect any court action or appeals now pending in which the validity of any such proceeding is called and questioned.

Approved March 6, 1941.

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CHAPTER 47—H. F. No. 86

*An act relating to tax on intoxicating liquors and fermented malt beverages; amending Mason's Supplement 1940, Section 3200-62.*

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

**Section 1. Law amended.**—Mason's Supplement 1940, Section 3200-62, is hereby amended to read as follows:

**"3200-62. Rate of tax on intoxicating liquors.**—(a) There

shall be levied and collected on all intoxicating liquors, sold in this state, the following excise tax:

(1) On all unfortified wines the sum of ten cents per gallon.

(2) On all fortified wines from 14 per cent to 21 per cent of alcohol by volume, the sum of 30 cents per gallon.

(3) On all fortified wines from 21 per cent to 24 per cent of alcohol by volume, the sum of 60 cents per gallon.

(4) On all fortified wines containing more than 24 per cent of alcohol by volume, the sum of \$1.00 per gallon.

(5) On all natural sparkling wines containing alcohol, the sum of \$1.00 per gallon.

(6) On all artificial sparkling wines containing alcohol, the sum of 40 cents per gallon.

(7) On all other distilled spirituous liquors, liqueurs and cordials, the sum of \$1.00 per gallon, but not including Ethyl alcohol.

Provided that in computing the tax on any package of spirits a proportionate tax at a like rate on all fractional parts of a gallon shall be paid, except that all fractional parts of a gallon less than 1/16 shall be taxed at the same rate as shall be taxed for 1/16 of a gallon.

(b) An excise tax is hereby assessed, imposed and levied upon the sale, either directly or indirectly, of fermented malt beverages other than for shipment in interstate or foreign commerce; *provided, however, that such tax shall not be imposed or collected upon fermented malt beverages given away by a brewery for consumption only upon the brewery premises, for which no charge of any kind is made or collected; nor shall fermented malt liquors distributed to brewery employees for consumption only upon the brewery premises pursuant to a contract of employment be subject to such tax.* The tax shall be levied and shall be collected at the rate of \$1.00 per barrel of 31 gallons, containing not more than 3.2 per cent of alcohol by weight, and a tax of \$2.00 per barrel of 31 gallons containing more than 3.2 per cent of alcohol by weight, and at a proportionate rate for fractional parts thereof. All the receipts from said taxes shall be paid into the general revenue fund by the liquor control commissioner."

Approved March 5, 1941.