

CHAPTER 493—H. F. No. 1116

An act appropriating money to the state aviation fund to defray necessary expenses of the Minnesota Aeronautics commission in the administration of its duties.

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

Section 1. **Appropriation to state aviation fund.**—There is hereby appropriated out of any funds in the state treasury received from taxes on gasoline used for aeronautical purposes, to the state aviation fund for the use of the Minnesota aeronautics commission the sum of \$10,000 for the biennium beginning July 1, 1941, and ending June 30, 1943, said money to be used in addition to the funds provided and for the purposes and in the manner set forth by Laws 1933, Chapter 430, as amended by Laws 1935, Chapter 358, and to be available July 1, 1941.

Approved April 28, 1941.

CHAPTER 494—H. F. No. 1448

An act to provide an excise tax on fluids not otherwise taxed as gasoline and which are used to generate power for the propulsion of motor vehicles upon the public highways of this state.

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

Section 1. **Excise tax on gasoline substitutes.**—There is hereby imposed an excise tax of the same rate per gallon as the gasoline excise tax upon all combustible gases and liquids, including liquefied gases, which exist in the gaseous state at a temperature of 60 degrees Fahrenheit and at a pressure of 14.7 pounds per square inch absolute, and any liquid petroleum product or substitute therefor that is used to generate power for the propulsion of motor vehicles upon the public highways of this state, or for use in machinery operated for the purpose of constructing, reconstructing or maintaining the public highways of this state, not otherwise taxed as gasoline.

Approved April 28, 1941.