

fore provided, he shall thereupon reduce the assessed valuation from 33 1/3 per cent to 5 per cent and compute the tax on such reduced assessed valuation, and advise the applicant by mail of the amount of such tax as reduced. Such reduced tax shall be paid within 20 days after the effective date of this act, and unless so paid, the same shall be collected in the same manner, and subject to the same penalties, as ordinary personal property taxes.

3. **Auditor to refund tax paid.**—If the personal property tax for 1942, has been paid before it becomes delinquent, the county auditor, upon application by the taxpayer, shall forthwith refund the amount paid in excess of the amount of the tax as provided herein.

4. **Intent of act.**—It is hereby declared to be the intent of the legislature to give relief from ad valorem taxes upon motor vehicles which have been or may hereafter be, frozen, and the sale, transfer and distribution thereof restricted during the existing emergency, by the Federal Government or its agencies or instrumentalities, as a war measure for the conservation of essential war materials.

Approved March 4, 1943.

CHAPTER 104—H. F. No. 14

(AMENDING SECTION 157.01 MINNESOTA STATUTES 1941.)

An act to amend Mason's Supplement 1940, Section 5903, relating to the equipment and regulation of hotels, restaurants, lodging houses, boarding houses, and places of refreshment defining the same and providing for the licensing thereof.

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

Section 1. **Law amended.**—Mason's Supplement, 1940, Section 5903, is amended to read as follows:

5903. **Definitions.**—Every building or structure or enclosure, or any part thereof, kept, used as, maintained as, or advertised as, or held out to the public to be an enclosure where sleeping accommodations are furnished to the public whether with or without meals and furnishing accommodations for periods of less than one week shall for the purpose of this act be deemed an hotel.

Every building or other structure or enclosure, or any part thereof and all buildings in connection, kept, used or maintained as, or advertised as, or held out to the public to be an enclosure where meals or lunches are served without sleeping accommodations, and furnishing accommodations for periods of less than one week, shall for the purpose of this act be deemed to be a restaurant, and the person or persons in charge thereof, whether as owner, lessee, manager or agent, for the purpose of this act shall be deemed the proprietor of such restaurant, and whenever the word 'restaurant' shall occur in this act, it shall be construed to mean such structure as described in this section.

Every building or structure, or any part thereof, kept, used as, maintained as, advertised as, or held out to be a place where sleeping accommodations are furnished to the public as regular roomers, for periods of one week or more, and having five or more beds to let to the public, shall, for the purpose of this act, be deemed a lodging house.

Every building or structure or enclosure, or any part thereof, used as, maintained as, or advertised as, or held out to be an enclosure where meals or lunches are furnished to five or more regular boarders for periods of one week or more, shall for the purpose of this act, be deemed a boarding house. Every building or structure, or any part thereof, used as, maintained as, or advertised as, or held out to be a place where confectionery, ice cream, or drinks of various kinds are made, sold or served at retail, shall, for the purpose of this act be deemed to be a place of refreshment. Provided, however, that a general merchandise store, grocery store, or drug store *not serving meals or lunches but* retailing or serving ice cream, confectionery, drinks, if such drinks are sold and delivered to the public in an original container and *any such store serving bulk candies from a covered container, or ice cream cones, shall not be deemed a place of refreshment within the meaning of this act.* The term "original container", as used in this act shall mean any carton, box, wrapper, package, pail, can, jar, keg, glass, bottle, or other *container* in which the manufacturer, wholesaler, or distributor has placed and entirely enclosed said ice cream, drinks, or other refreshments, before delivery to the *customer* and *includes any wrapped straw, spoon, fork, or other eating or drinking utensil, placed in the container by the manufacturer, wholesaler, distributor, or retailer* at his place of business. This act shall not be construed to apply to any building constructed and primarily used for religious worship, nor to any building used for the housing of college or university students in accordance with regulations promulgated by such college or university.

Approved March 5, 1943.