

described on the label or labels affixed hereto, as required by the laws of the United States.”

Such certification labels must be fixed on the container itself, and not on any wrapper or container covering.

Sec. 2. Form of labels.—The form of such certification labels shall be designed by the Liquor Control Commissioner, and shall be provided by and printed under the supervision of the commissioner of administration in such quantity as may be required. Such certification labels may be combined with and issued in combination with intoxicating liquor excise tax stamps, if the Liquor Control Commissioner, the state treasurer, and the commissioner of administration shall so determine. The commissioner of administration shall prescribe such requirements and provide such supervision of the manufacture and delivery thereof as may be necessary to prevent forgery, misappropriation or fraud. The labels so provided shall be delivered to the state treasurer for sale. Such labels shall be sold by the state treasurer at a cost of one cent each, and the proceeds arising from the sale thereof shall be paid into the general revenue fund of the state.

Sec. 3. Who may purchase labels.—Such certification labels shall be sold only to distillers, importers, winers, or duly licensed manufacturers, wholesalers and common carriers licensed to sell intoxicating liquor.

Sec. 4. Sale without labels a misdemeanor.—Any sale of intoxicating liquor in this state to which no such certification label is attached shall be a gross misdemeanor and punishable as provided by law.

Sec. 5. Forging of labels to be deemed forgery in third degree.—Any person who with intent to defraud shall forge any such certification label, shall be guilty of forgery in the third degree and punished accordingly.

Filed March 10, 1943.

CHAPTER 114—S. F. No. 356

(AMENDING SECTION 373.09 MINNESOTA STATUTES 1941.)

An act relating to payment of claims in certain counties, amending Mason's Supplement 1940, Section 646.

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 646, is hereby amended to read as follows:

646. **Claims against county—Appeal.**—“When any claim against a county is disallowed by the *county* board, in whole or in part, a claimant may appeal from its decisions to the district court by causing a written notice of such appeal to be filed in the office of the auditor within 15 days after written notice mailed to said claimant by the county auditor showing the disallowance of said claim and giving security for costs, to be approved by the auditor, who shall forthwith notify the county attorney thereof. When any claim against a county shall be allowed, in whole or in part, by such board, no order shall be issued in payment of the same, or any part thereof, until after 15 days from date of the decision; and the county attorney may, on behalf and in the name of such county, appeal from such decision to the district court, by causing a written notice of such appeal to be filed in the office of the auditor within 15 days after date of the decision appealed from; or any seven taxpayers of the county may, in their own names, appeal from such decision to the district court by causing a written notice of appeal, stating the grounds thereof, to be filed in the office of the auditor within 15 days after the date of the decision appealed from, and giving to the claimant security for his costs and disbursements, to be approved by a judge of the district court; and thereafter no order shall be issued in payment of any such claim until a certified copy of the judgment of the court shall be filed in the office of the auditor. Upon filing of such notice of appeal, the court shall acquire jurisdiction of the parties and of the subject matter, and may compel a return to be made as in the case of an appeal from a judgment of a justice of the peace. *Provided that in any county subject to the provisions of Laws 1941, Chapter 118, in which a claim has been audited and certified by the county auditor as required by Laws 1941, Chapter 118, Section 5, such claim may be paid not earlier than the third day after allowance by the county board.*”

Filed March 10, 1943.

CHAPTER 115—S. F. No. 385

(AMENDING SECTION 290.60 MINNESOTA STATUTES 1941.)

An act relating to taxes on and measured by income; providing for the payment of fees and expenses of litigation in the col-