

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

Section 1. **Law amended.**—That Chapter 390, Laws of 1935, be amended so that Section 1 of said act shall be and read as follows, to-wit:

“Section 1. **Certain liquor must be registered.**—No licensed manufacturer or wholesaler shall import any brand or brands of intoxicating liquors containing more than 24 per cent of alcohol by volume, and liquors designated as specialties regardless of alcoholic content, and ready for sale without further processing, unless such brand or brands shall be duly registered in the Patent Office of the United States.”

Approved April 6, 1943.

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CHAPTER 309—S. F. No. 463.

(AMENDING SECTION 340.47 MINNESOTA STATUTES 1941.)

*An act relating to intoxicating liquors and amending Mason's Supplement 1940, Section 3200-62.*

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

Section 1. **Law amended.**—That Section 3200-62 of Mason's Supplement 1940 be, and the same hereby is amended so as to be and read as follows:

“3200-62. **Rate of Excise 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 10 cents per gallon;
2. On all fortified wines from 14 to 21 per cent of alcohol by volume, the sum of 30 cents per gallon;
3. On all fortified wines from 21 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 and artificial sparkling wines containing alcohol, the sum of \$1.00 per gallon;

On all other distilled spirituous liquors, liqueurs, cordials and liquors designated as specialties regardless of alcoholic content,

the sum of \$1.00 per gallon, but not including ethyl alcohol; provided, that in computing the tax on any package of spirits a proportional 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 one-sixteenth shall be taxed at the same rate as shall be taxed for one-sixteenth of a gallon.

(b) On fermented malt beverages. An excise tax is hereby assessed, imposed and levied upon the sale, either directly or indirectly on fermented malt beverages other than for shipment in interstate or foreign commerce. 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. Such tax shall be levied and 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 proportional rate for fractional parts thereof. All the receipts from these taxes shall be paid into the general revenue fund by the liquor control commissioner."

Approved April 6, 1943.

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CHAPTER 310—S. F. No. 468.

(AMENDING SECTION 144.18 MINNESOTA STATUTES 1941.)

*An act relating to death certificates; amending Mason's Supplement 1940, Section 5357.*

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

Section 1. **Law amended.**—Mason's Supplement 1940, Section 5357, is amended to read as follows:

5357. **Death certificate—form and contents.**—The undertaker or person acting as such at the burial, cremation or other disposal of the body of any person dying in this state, shall obtain and file with the local registrar of the district in which the death occurs, a certificate of death containing:

(a) A statement authenticated by the signature of some person cognizant of the facts, specifying: