

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.

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:

1. Place of death, including state, county, city, village or town, with the name of the street and house number, or in lieu thereof, the name of the hospital or other private, public or state institution, if in such institution. If in an industrial or mining camp, or mine, the name of the camp or mine.

2. Full name of deceased. If an unnamed child the surname preceded by "unnamed."

3. Male or female.

4. Color or race—as white, colored, Indian, Chinese or other.

5. Single, married, widowed or divorced.

6. Date of birth, including year, month and day.

7. Age in years, months and days. If less than one day, the hours or minutes.

8. Occupation. If the person had any remunerative employment, statement of the trade, profession, or particular kind of work, or the general nature of the industry or business engaged or employed in.

9. Birthplace; state or foreign country.

10. Name of father, provided that if the deceased was of illegitimate birth the name or residence of, or other identifying details relating to the putative father shall not be entered without his consent, except as provided in Section 5365-A.

11. Birthplace of father; state or foreign country.

12. Maiden name of mother.

13. Birthplace of mother; state or foreign country.

14. *Whether the deceased ever served in the armed forces of the United States, and, if so, the name of the cemetery in which buried, with the lot and block number of the grave.*

(b) A medical certificate which shall be subscribed by the attending physician together with his address and date of making, stating fact and time of death, giving year, month, day and hour; time of attendance; when last seen alive; the disease or injury causing death, with contributory cause or complication and the duration of the illness; if from violence, the means and circumstances of the injury and whether indicating accident, suicide or homicide. When the physician cannot certify the cause of death because of a pending autopsy or incomplete findings he may substitute for the cause, the words "Cause not yet determined." Provided, that the medical certificate shall be made and subscribed

by the coroner whenever the cause of death is investigated by him. Provided, further, that in cities of the first, second and third class the health officer, and in towns, villages and cities of the fourth class the local registrar, or a sub-registrar, shall make and subscribe the medical certificate for any death occurring therein without medical attendance or investigation by the coroner. If the local registrar, or sub-registrar, is unable to determine the cause of death, he shall refer the case to a physician, or to the coroner, for certification.

(c) When the death occurs in a hospital or other institution or place, other than the home of the deceased, a statement of the length of time at the place of death, length of time in the state, usual place of residence, and where the disease was contracted.

(d) A statement showing place and date of burial signed by the undertaker with his address.

(e) In the case of a child dead at birth, a certificate of birth having the word "still-birth" inserted in place of the name, and also a certificate of death shall be made and filed with the local registrar, and a burial permit issued as hereinafter provided. The medical certificate shall be signed by the attending physician and shall state the cause of death as "still-born" with the cause of the still-birth, whether a premature birth, and if so, the period of uterogestation in months. Provided, that a certificate of birth or death shall not be required for a child that has not advanced the fifth month of uterogestation.

(f) In cases of still-births occurring without an attending physician the medical certificate shall be made and subscribed as is herein provided in case of death without medical attendance.

(g) Whenever the state registrar shall receive a death certificate which is incomplete or inaccurate, he shall endeavor to secure information relative to any errors or omissions, and shall make corrections on the original in red ink when additional information is secured; provided, that whenever a certified copy of any such corrected death certificate is issued, the corrections shall be shown on the certified copy in red and the provisions of this act shall be printed or typed on the form used for such certification.

(h) Whenever it satisfactorily appears to the state registrar that a death record contains errors or omissions or is false in some respect he may attach a statement of the true facts to the same.

Approved April 6, 1943.