

## CHAPTER 410—S. F. No. 1083

*An act relating to appointments to fill vacancies in the office of village assessor, amending Minnesota Statutes 1945, Section 212.34.*

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

Section 1. Minnesota Statutes 1945, Section 212.34, is hereby amended to read as follows:

212.34. **Village officers; vacancy.** In all of the villages of this state the resident electors shall choose the following named officers under the provisions of chapters 200 to 212: a treasurer, two constables, and a council composed of a president, a clerk, and three trustees; and, if said village is a separate election district, an assessor, who shall be elected in each even numbered year; and, if there be no municipal court established in such village, two justices of the peace, provided that the term of all village assessors now in office shall extend to and expire on the first secular day of January, 1945, and no village assessors shall be elected in 1943. All officers chosen and qualified as such shall hold office until their successors qualify. Vacancies in office may be filled, for the remainder of the term for which said respective officers were elected, by the council; if the council because of equal division of the vote is unable to fill the vacancy then the president of the council shall fill the vacancy by appointment for the unexpired term.

*When a vacancy in the office of assessor is not filled by appointment as provided in this section before May first of the year in which it occurs, the county auditor shall appoint some resident of the county as assessor for such village.*

Approved April 19, 1947.

## CHAPTER 411—S. F. No. 1084

*An act relating to appointments to fill vacancies in the office of township assessor, amending Minnesota Statutes 1945, Section 367.04.*

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

Section 1. Minnesota Statutes 1945, Section 367.04, is hereby amended to read as follows:

367.04. **Auditor to appoint assessor.** When a vacancy in the office of assessor is not filled by the town board before *May* first of the year in which it occurs, the county auditor shall appoint some resident of the county as assessor of such town.

Approved April 19, 1947.

---

CHAPTER 412—S. F. No. 1086

*An act relating to tax on gasoline and gasoline substitutes; amending Minnesota Statutes 1945, Sections 296.01, Subdivisions 3, 5, 7 and 12, 296.06, Subdivisions 1 and 2, 296.14, Subdivision 2, 296.22, 296.23, 296.24, 296.25, 296.48, Subdivision 1, and 296.49; and repealing Minnesota Statutes 1945, Sections 296.01, Subdivision 8, 296.08, and 296.09.*

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

Section 1. Minnesota Statutes 1945, Section 296.01, Subdivision 3, is amended to read:

296.01. **Definitions.** Subd. 3. "Gasoline" means (a) all products commonly or commercially known or sold as gasoline (including casinghead and absorption or natural gasoline) regardless of their classification or uses; and (b) any liquid prepared, advertised, offered for sale or sold for use as or commonly and commercially used as a fuel in internal combustion engines, which when subjected to distillation in accordance with the standard method of test for distillation of gasoline, naphtha, kerosene and similar petroleum products (American Society for Testing Materials Designation D-86) shows not less than ten per centum (10%) distilled (recovered) below three hundred forty-seven degrees (347°) Fahrenheit (one hundred seventy-five degrees (175°) Centigrade) and not less than ninety-five per centum (95%) distilled (recovered) below four hundred sixty-four degrees (464°) Fahrenheit (two hundred forty degrees (240°) Centigrade); provided however, that "gasoline" shall not include liquefied gases which would not exist as liquids at a temperature of sixty degrees (60°) Fahrenheit and at a pressure of fourteen and seven-tenths (14.7) pounds per square inch absolute.

Sec. 2. Minnesota Statutes 1945, Section 296.01, Subdivision 5, is amended to read: