

CHAPTER 601—H. F. No. 710

An act relating to intoxicating liquors and amending Minnesota Statutes 1945, Sections 340.47, Subdivision 1, and 340.60, and providing penalties for the evasions of tax provisions thereof.

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

Section 1. Minnesota Statutes 1945, Section 340.47, Subdivision 1, is amended to read as follows:

340.47. Excise tax. Subdivision 1. On intoxicating liquors. 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 *twenty* cents per gallon;

(2) On all fortified wines from 14 to 21 per cent of alcohol by volume, the sum of *sixty* cents per gallon;

(3) On all fortified wines from 21 to 24 per cent of alcohol by volume, the sum of *\$1.20* per gallon;

(4) On all fortified wines containing more than 24 per cent of alcohol by volume, the sum of *\$2.50* per gallon;

(5) On all natural and artificial sparkling wines containing alcohol, the sum of *\$2.50* per gallon;

(6) On all other distilled spirituous liquors, liqueurs, cordials, and liquors designated as specialties regardless of alcoholic content, the sum of *\$2.50* 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.

Sec. 2. Minnesota Statutes 1945, Section 340.60, is amended to read as follows:

340.60. Liquor receipts paid into state treasury. Subdivision 1. Certain collections credited to general revenue fund. Except as provided in the following subdivisions, all taxes, penalties, license fees, and receipts of every kind, character, and description provided for and payable to the state under the terms and provisions of sections 340.07 to 340.40 and sections 340.44 to 340.56, including all moneys collected by the liquor control commissioner under rules and regulations

established by him such as certificate labels, truck labels, case labels, and any other form that he may establish, shall be paid into the state treasury the same as other departmental receipts, and are to be credited to the revenue fund of the state.

Subd. 2. 30 per cent credited to separate fund; apportioned to counties, cities, and villages. 30 per cent of the proceeds of the taxes collected under section 340.07 (340.47), subdivision 1, shall be set aside and credited to a separate account and apportioned as provided in subdivision 3 of this section to the several counties, cities, villages, and boroughs. Each county, city, village, and borough shall receive from the apportionment account an amount bearing the same relation to the total amount to be apportioned as its population bears to the total population of all the counties, cities, villages, and boroughs of the state; provided that for the purpose of this act the population of the county shall be that part of its population exclusive of the population of the several cities, villages and boroughs in said county. Each county shall apportion the amount received by it to the various towns of the county in proportion to their population, except that the county shall retain for its use any portion attributable to the population of unorganized territory within the county.

Subd. 3. Duties of state auditor. On or before February 15, 1948, the state auditor shall apportion the amount which has been credited to the apportionment account prior to January 1, 1948, and issue his warrant in favor of the treasurer of each county, city, village, and borough for the amount to which his political subdivision is entitled. The state auditor shall make a similar apportionment on or before August 15, 1948, of the moneys which have been credited to the apportionment account prior to July 1, 1948; and he shall make a like apportionment on or before February 15 and August 15 in each year after 1948.

Subd. 4. Duties of secretary of state. The secretary of state shall deliver to the state auditor, within 90 days after the passage of this act, a certified list of all the counties, cities, villages, and boroughs. In the case of municipalities incorporated since 1940 the population shown shall be that given in the incorporation census. Upon the taking of each federal census, the state auditor shall deliver to the secretary of state a like certificate within 30 days after the governor has filed with him the certified copies of the census obtained from the director of the federal census. Until the receipt of such a certificate, the state auditor shall make his apportionment upon the basis of the population of the various political subdi-

visions last certified to him as provided for in subdivision 3 herein.

Subd. 5. Change of name of municipality; consolidation. *If any municipality changes its name or is dissolved, or if any new municipality is incorporated, the secretary of state shall immediately certify that fact to the state auditor, indicating in the case of a new municipality the population shown by the census taken before incorporation. If any municipality is consolidated with another municipality, the secretary of state shall likewise certify the fact to the state auditor who shall issue his warrant to the consolidated municipality according to the combined population resulting.*

Subd. 6. Certain expenditures deemed cost of government. *Expenditures made from amounts paid to any county, city, village, or borough under this section shall not be considered as part of its cost of government within the meaning of any statutory or charter limitation on expenditures.*

Subd. 7. Effective date of tax increase. *The increased tax imposed by this act shall be in effect until July 1, 1949, at which time the rate of tax shall revert to the tax provisions contained in Minnesota Statutes 1945, Section 340.47, Subdivision 1.*

[340.601] **Prohibition; penalty; exception. Sec. 3.** Any person, firm [firm] or corporation that shall import any intoxicating liquors into this state in quantities in excess of one gallon with intent to evade the tax provisions of this act shall be guilty of a gross misdemeanor, unless such intoxicating liquors have affixed to each container the Minnesota excise tax stamps in denominations required by law; provided, that this restriction shall not apply to the importation of intoxicating liquors destined to duly licensed Minnesota manufacturers or wholesalers of intoxicating liquors.

[340.602] **Commissioner may accept tax payment in installments; bond. Sec. 4.** Any tax due on the effective date of this act on intoxicating liquor in the hands of a wholesaler or retailer intended for resale shall be due and payable on July 1, 1947, except that under such regulations as the Commissioner shall prescribe and on furnishing a bond to the State of Minnesota with such surety or sureties and on such conditions as may be satisfactory to the Commissioner to insure payment any such tax may be paid in installments of \$500 each, or one-fourth of the tax, whichever is greater, as follows: the first installment on July 1, 1947, the second

installment on October 1, 1947, the third installment on January 1, 1948, and the last installment on April 1, 1948.

Sec. 5. **Effective date.** This act shall be effective from and after July 1, 1947.

Approved April 28, 1947.

CHAPTER 602—H. F. No. 984
[Coded as Section 16.231]

An act relating to the blind and providing for the leasing of spaces in state public buildings to the director of social welfare for the purpose of rehabilitating the blind and visually handicapped through operation of vending stands selling merchandise at retail.

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

[16.231] **Space assigned for use by handicapped persons.**
Section 1. On and after May 1, 1947, the commissioner of administration, subject to the approval of the Governor, shall lease exclusively, rent free, to the director of social welfare for the rehabilitation of blind and visually handicapped persons such space in any public building of the State of Minnesota under his control as he shall see fit to set aside for the operation of vending stands selling soft drinks (excluding 3.2 beer) food, candies, tobacco, souvenirs, notions, and related merchandise, provided that the present concessionaire occupying such space, if any, does not seek to continue his concession. Such vending stands herein authorized shall be operated on the same basis as other vending stands for the visually handicapped established and supervised by the director of social welfare.

Approved April 28, 1947.