

indebtedness so issued and to purchase such certificates at a rate of interest not exceeding three per cent per annum. Such certificates shall be in such form and of such denominations and shall mature at such times as the auditor shall determine, not exceeding the time when funds shall be available for the payment thereof from tax levies herein authorized. Such certificates shall bear such rate of interest payable semi-annually, and shall contain such other terms and provisions, not inconsistent herewith, as the auditor may determine. Such certificates shall be signed by the state treasurer and attested by the state auditor under their official seals, and the auditor and the treasurer shall keep records thereof. Such certificates shall be a charge upon and a lien against the taxes herein authorized. The principal of such certificates shall be payable only from the proceeds of such taxes, and so much thereof as may be necessary is hereby appropriated for such payments, provided, that such interest as may become due at any time when there is not on hand a sufficient amount from the proceeds of such taxes to pay the same shall be paid out of the general revenue fund, and the amount necessary therefor is hereby appropriated, to be reimbursed from the proceeds of such certificates.

Approved April 22, 1949.

CHAPTER 626—S. F. No. 288

An act relating to liquor licenses, amending Minnesota Statutes 1945, Section 340.11, Subdivision 12, as amended.

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

Section 1. Minnesota Statutes 1945, Section 340.11, Subdivision 12, as amended by Laws 1947, Chapter 528, is amended to read as follows:

340.11. Licenses. Subd. 12. The license fees to be paid before the issuance of licenses shall be as follows:

(a) Any manufacturer shall pay to the state an annual license fee in the sum of \$2,500, except that brewers of intoxicating malt beverages shall pay to the state an annual license fee of \$500.

(b) Any wholesaler shall pay to the state an annual license fee in the sum of \$2,500, except that wholesalers of beer containing more than 3.2 per cent of alcohol by volume, shall pay to the state an annual license fee of \$250.

(c) Any manufacturer of wines containing not more than 24 per cent of alcohol by volume shall pay to the state an annual license fee of \$1,000; and any wholesaler of wines containing not more than 24 per cent of alcohol by volume shall pay to the state an annual license fee of \$1,000. No person or corporation licensed under the provisions of clauses (a) and (b) to manufacture or sell intoxicating liquors at wholesale may be licensed to manufacture or sell wines at wholesale, directly or indirectly or through a subsidiary or affiliate corporation or by any officer, director, stockholder or partner thereof, nor shall any person or corporation licensed to manufacture wines or sell wines at wholesale as provided in this clause be granted a license to manufacture or to sell intoxicating liquors at wholesale, directly or indirectly or through a subsidiary or affiliate corporation or by any officer, director, stockholder or partner thereof. The provisions of clause (c) herein shall take effect and be in force from and after July 1, 1947.

(d) The maximum license fee for an "Off sale" license in the cities of the first class shall be the sum *which, together with any occupation tax that may be imposed by a municipality issuing said "Off sale" license, will not exceed the sum of \$1,000 annually*; in all cities and villages of over 10,000 population, except cities of the first class, the maximum license fee for an "Off sale" license shall be \$200; in all cities and villages with a population between 5,000 and 10,000, the maximum license fee shall be \$150; in all cities, villages and boroughs of 5,000 population, or less, the maximum license fee shall be \$100. All such license fees for "Off sale" licenses shall be payable to the municipalities issuing the license. Where such licenses shall be issued for less than one year, a fee may be a prorata share of the annual license fee.

Approved April 22, 1949.

CHAPTER 627—S. F. No. 872

An act relating to the highway patrolmen's retirement association, fixing the age for voluntary retirement of high-