

CHAPTER 286—H. F. No. 324

An act relating to intoxicating liquor and authorizing any municipality operating a municipal liquor store to continue its operation notwithstanding population changes; amending Minnesota Statutes 1949, Section 340.07, Subdivision 5 and Section 340.353.

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

Section 1. Minnesota Statutes 1949, Section 340.07, Subdivision 5, is amended to read:

340.07 Subd. 5. "Exclusive liquor store" is an establishment used exclusively for the sale of intoxicating liquor, cigars, cigarettes, all forms of tobacco, non-intoxicating malt beverages and soft drinks at retail, either on sale or off sale, or both; provided, that lunches may be sold in a liquor store located in a village containing less than 500 inhabitants and situated in any county having a population according to the last federal census of not less than 34,000, nor more than 35,000, and having not less than 24, nor more than 25, full and fractional townships. It shall be under control of an individual owner or manager and, if located in municipalities other than cities of the first, second, and third class, it may be owned and operated by the municipality as the governing body thereof shall direct.

Sec. 2. Minnesota Statutes 1949, Section 340.353, is amended to read:

340.353 Municipal liquor store; operation, population change. Any municipality in which an authorized liquor store has been established may continue to operate such municipal liquor store notwithstanding any subsequent change in population; provided, that within one year after the effective date of the census by which such municipality exceeds 10,000 in population, the question, "Shall the city (village) *continue to operate* its municipal liquor store *rather than* issue private liquor licenses?" is submitted to the voters of the city or village at a general or special municipal election and a majority of the voters voting upon the question at the election vote in the affirmative upon the question. The notice of the election shall show that the question, "Shall the city (village)

continue to operate its municipal liquor store rather than issue private liquor licenses?" is to be submitted to the electors at the election.

Approved April 7, 1951.

CHAPTER 287—H. F. No. 424

An act relating to the excise tax on aviation gasoline; amending Minnesota Statutes 1949, Section 296.02, Subdivision 2, and Section 296.18, Subdivision 4.

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

Section 1. Minnesota Statutes 1949, Section 296.02, Subdivision 2, is amended to read:

296.02 Subd. 2. **Aviation gasoline.** Subject to the provisions of section 296.18, subdivision 4, there is hereby imposed an excise tax of *five* cents per gallon on all aviation gasoline received, sold, stored, or withdrawn from storage in this state. This tax shall be payable at the times, in the manner, and by persons specified in sections 296.01 to 296.27.

Sec. 2. Minnesota Statutes 1949, Section 296.18, Subdivision 4, is amended to read:

296.18 Subd. 4. **Graduated reductions.** Any licensed distributor or other person who shall have directly or indirectly paid the excise tax on aviation gasoline provided for by section 296.02, subdivision 2, shall, as to all such aviation gasoline, over and above 50,000 gallons, received, stored, or withdrawn from storage by him in this state in any calendar year and not sold or otherwise disposed of to others, or intended for sale or other disposition to others, on which such tax has been so paid, be entitled to the following graduated reductions in such tax for that calendar year, to be obtained by means of the following refunds:

- (1) On each gallon of such aviation gasoline above