

under Minnesota Statutes 1945, Chapter 231, as amended, in the unbroken, original shipping containers, subject to delivery or shipping instructions from the manufacturer or a distributor;

(4) Cigarettes in the possession of a person other than a distributor in quantities of 200 cigarettes or less, when those cigarettes have had the individual packages or seals thereof broken, and when they are intended for personal use by that person and not to be sold or offered for sale.

(5) *Sample packages of not more than five cigarettes each, in the possession of a representative of a manufacturer authorized pursuant to section 297.03, subdivision 10, to distribute such packages.*

Sec. 3. Minnesota Statutes 1949, Section 297.11, Subdivision 5, is amended to read:

297.11. Subd. 5. **Transporting unstamped packages prohibited; exceptions.** No person shall transport into, or receive, carry, or move from place to place in, this state any packages of cigarettes not stamped in accordance with the provisions of this act except in the course of interstate commerce, unless the cigarettes are moving from a public warehouse to a distributor upon orders from the manufacturer or distributor or from one distributor to another. This subdivision shall not apply to a person carrying for his own use not more than 200 cigarettes when those cigarettes have had the individual packages or seals thereof broken and are intended for personal use by that person and not to be sold or offered for sale.

Approved April 20, 1951.

CHAPTER 570—H. F. No. 294

An act relating to a tax upon the use or storage by consumers of cigarettes; amending Minnesota Statutes 1949, Sections 297.22, Subdivision 1, 297.26.

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

Section 1. Minnesota Statutes 1949, Section 297.22, Subdivision 1, is amended to read:

297.22 Tax. Subdivision 1. From and after July 1, 1951, a tax is hereby imposed upon the use or storage by consumers of cigarettes in this state, and upon such consumers, at the following rates:

(1) On cigarettes weighing not more than three pounds per thousand, *two* mills on each such cigarette;

(2) On cigarettes weighing more than three pounds per thousand, *four* mills on each such cigarette.

Sec. 2. Minnesota Statutes 1949, Section 297.26, is amended to read:

297.26 Distribution of revenues. All revenues derived from taxes, penalties and interest under sections 297.21 to 297.26 shall be deposited by the commissioner in the state treasury and credited *one-fourth* to the Cigarette Tax Apportionment Fund and the balance to the general revenue fund.

Approved April 20, 1951.

CHAPTER 571—H. F. No. 316

[Not Coded]

An act relating to the licensing of electricians and creating master electricians classifications; amending Laws 1947, Chapter 253, Section 5, Subdivision 1, Section 6, Subdivision 1, and Section 7, as amended.

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

Section 1. Laws 1947, Chapter 253, Section 5, Subdivision 1, as amended by Laws 1949, Chapter 550, Section 1, is amended to read:

Sec. 5. Master electrician, class B. Subdivision 1. Temporary master electrician. There is hereby created a