

poses, without consideration, over the following described state-owned property, situated in the city of Brainerd, Crow Wing County, Minnesota, to-wit:

Beginning at a point on the center line of Charles Street in West Brainerd, 6 feet east of the west line of Block 20 extended northerly 40 feet; thence on the center line of Charles Street easterly on a line parallel to the north line of said Block 20 a distance of 300 feet; thence northerly on a line parallel to the east line of said Block 20 a distance of 40 feet; thence westerly on a line parallel to the north line of said Block 20, a distance of 300 feet; thence southerly on a line parallel to the west line of said Block 20, a distance of 40 feet to the point of beginning and there terminating, containing 0.27 acre, more or less.

Approved March 16, 1951.

CHAPTER 86—H. F. No. 537

An act relating to state aid and county aid roads and the authority of counties, cities, villages, and boroughs in regard thereto; amending Minnesota Statutes 1949, Section 429.30.

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

Section 1. Minnesota Statutes 1949, Section 429.30, is amended to read as follows:

429.30. Agreement, county board and municipality. The council or other governing body of any city, village, or borough in which a state aid or county aid road has been duly established, may enter into an agreement with the county board of the county in which the road is located for the construction, reconstruction, improvement, or maintenance of

the road, and may appropriate to the county from any funds available such sums of money as may be agreed upon.

Approved March 16, 1951.

CHAPTER 87—H. F. No. 637

An act relating to tax on gasoline and gasoline substitutes; amending Minnesota Statutes 1949, Sections 296.01, Subdivisions 4, 6, 9, and adding Subdivisions 17, 18, 19, 296.025, 296.07, 296.10, 296.12, 296.15, Subdivision 6, 296.16, Subdivision 3, 296.18, Subdivision 1, 296.21, 296.25, Subdivision 2, 296.27; and repealing Minnesota Statutes 1949, Section 296.22, Subdivision 9.

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

Section 1. Minnesota Statutes 1949, Section 296.01, Subdivision 4, is amended to read:

Subd. 4. **Fuel oil.** "Fuel oil" means any petroleum product other than gasoline *as herein defined* which is received in this state *by a licensed distributor for sale* and which when tested with a Cleveland open cup tester shall not flash below 120 degrees Fahrenheit and which has a viscosity of not more than 40 seconds at 100 Fahrenheit by the Saybolt universal process.

Sec. 2. Minnesota Statutes 1949, Section 296.01, Subdivision 6, is amended to read:

Subd. 6. **Special fuel.** "Special fuel" means (1) all combustible gases and liquid petroleum products or substitutes therefor, except gasoline, *which are delivered into the supply tank of a licensed motor vehicle or into storage tanks maintained by an owner or operator of a licensed motor vehicle as a source of supply for such vehicle*; and (2) all combustible gases and liquid petroleum products or substitutes therefor, *except gasoline, which are used as aviation fuel.*

Sec. 3. Minnesota Statutes 1949, Section 296.01, Subdivision 9, is amended to read: