

such taxable year, but only if distribution of such dividend is actually made to shareholders in the 12-month period following the close of such taxable year and not later than the date of the first regular dividend payment made after such declaration.

Sec. 2. The provisions of this chapter shall be applicable to all taxable years beginning after December 31, 1952.

Approved April 13, 1953.

CHAPTER 322—S. F. No. 647

[Not Coded]

An act relating to tax levies for road and bridge purposes.

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

Section 1. **Road levy, Winona County.** In any county in this state now or hereafter having a population of not less than 39,000, nor more than 42,000 inhabitants, according to the 1950 federal census and containing more than 19 and less than 23 full and fractional congressional townships and having an area of not less than 600 nor more than 700 square miles, the county board at its July meeting may include in its annual levy an amount for the county road and bridge fund which shall not exceed twenty mills on the dollar of the taxable valuation of the county.

Approved April 13, 1953.

CHAPTER 323—S. F. No. 990

[Coded]

An act relating to the use of saccharin, sulfamate or other artificial sweetening product in dietary foods and beverages and providing for the labeling of such products.

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

Section 1. [31,023] **Dietary foods; artificial sweetening; labeling.** It is unlawful for any person, firm, or corporation to manufacture and sell, or cause to be sold, within the state any article of food or beverage intended for human consumption as a special dietary product when such food or beverage is sweetened or made palatable with saccharin, sulfamate, or other artificial sweetening product approved by the commissioner of agriculture, dairy, and food, when saccharin, sulfamate, or other approved artificial sweetening product is com-