

CHAPTER 624—H. F. No. 311

An act relating to a tax upon the sale of cigarettes and upon distributors thereof; amending Minnesota Statutes 1949, Section 297.08, Subdivision 3.

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

Section 1. Minnesota Statutes 1949, Section 297.08, Subdivision 3, is amended to read:

Subd. 3. **Inventory; judicial determination; action; appeal.** Within two days after the seizure of any alleged contraband, the person making the seizure shall deliver an inventory of the property seized to the person from whom the seizure was made, if known, and file a copy with the commissioner. Within ten days after the date of service of the inventory, the person from whom the property was seized or any person claiming an interest in the property may file with the commissioner a demand for a judicial determination of the question as to whether the property was lawfully subject to seizure and forfeiture, and thereupon the commissioner, within 30 days, shall institute an action in the district court of the county where the seizure was made to determine the issue of forfeiture. The action shall be brought in the name of the state and shall be prosecuted by the county attorney or by the attorney general. The court shall hear the action without a jury and shall try and determine the issues of fact and law involved. Whenever a judgment of forfeiture is entered, the commissioner *may*, unless the judgment is stayed pending an appeal to the supreme court, *either (1) deliver the forfeited property to the director of public institutions for use by patients in state institutions or (2) cause the same to be destroyed.* If a demand for judicial determination is made and no action is commenced as provided in this subdivision, the property shall be released by the commissioner and redelivered to the person entitled to it. If no demand is made, the property seized shall be deemed forfeited to the state by operation of law and may be *disposed of* by the commissioner as provided where there has been a judgment of forfeiture. Whenever the commissioner is satisfied that any person from whom property is seized under sections 297.01 to 297.14 was acting in good faith and without intent to evade the tax imposed by sections 297.01 to 297.14, he shall release the property seized, without further legal proceedings.

Approved April 22, 1953.
