

owned or used by the taxpayer during the taxable year in respect of which the tax is being computed ;

(4) For the purposes of this section, in determining the amount of sales made within Minnesota, there shall be excluded therefrom sales negotiated or effected in behalf of the taxpayer by agents or agencies chiefly situated at, connected with, or sent out from premises for the transaction of business owned or rented by the taxpayer or by his agents or agencies outside the state and sales otherwise determined by the commissioner to be attributable to the business conducted on such premises. If the commissioner finds that the taxpayer maintains an office, warehouse or other places of business outside the state for the purpose of reducing its tax under this section it shall in determining the amount of taxable net income include therein the proceeds of sales attributed by the taxpayer to the business conducted at such place outside the state.

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

Approved April 23, 1953.

CHAPTER 669—H. F. No. 775

An act relating to licenses for the sale of intoxicating liquor; amending Minnesota Statutes 1949, Section 340.13, Subdivision 1.

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

Section 1. Minnesota Statutes 1949, Section 340.13, Subdivision 1, is amended to read :

340.13 Revocation of licenses. Subdivision 1. *The authority issuing any license under the provisions of sections 340.07 to 340.96 may revoke the license for violation of any provision of any statute or ordinance relating to the sale of intoxicating liquors, or, may suspend the license if revocation is not mandatory. The licensee shall be granted a hearing upon at least ten days notice before revocation or suspension is ordered by such governing body in all cases where mandatory revocation is not provided by law. "Off sale" licenses may be revoked or suspended by the governing body of the municipality as above provided or by the liquor control commissioner after hearing. No suspension shall exceed 60 days. No manufacturer or wholesaler shall either directly or indirectly own or control or have any financial interest in any retail business selling intoxicating liquor, but this restriction shall not be con-*

strued to deny such person the right to use or have his property rented for such purposes in any case where the manufacturer or wholesaler was a bona fide owner of the premises prior to November 1, 1933. No manufacturer or wholesaler shall exact or require, by contract, understanding, or otherwise, any licensed retailer to handle or sell only the products of any particular manufacturer or wholesaler. No license shall be granted to any person who opens a new drug store after the passage of sections 340.07 to 340.40 until such person shall have operated such store continuously for a period of two years, or shall have purchased a drug store that shall have been in continuous operation for two years. All licenses issued for any one municipality, except manufacturer's and wholesaler's licenses, shall expire at the same time. No more than one retailer's license shall be directly or indirectly issued to any one person or for any one place, in each municipality. No retailer's "on sale" or retailer's "off sale" license shall be directly or indirectly issued with respect to any place in any municipality maintaining an exclusive liquor store nor to any person or for any place for which a license of another class has been granted. No "on sale" or "off sale" license shall be effective beyond the compact and contiguous space named therein for which the same was granted, except that an "on sale" license granted for sales in the dining room of any hotel in cities of the first and second class and villages of over 10,000 may permit sales of liquor with meals in additional dining rooms open to the public and specified in the license where meals are regularly served to guests therein. No license shall be issued for premises located within the areas restricted against commercial use through zoning ordinances or other proceedings or legal processes regularly had for that purpose, except that licenses may be issued for sale in restaurants in premises which have been restricted against commercial uses since the establishment of such restaurants therein; and no license shall be issued contrary to the provisions of any charter, ordinance, or any special law restricting areas within which intoxicating liquor may be sold. No license shall be issued for premises or places in which the sale or use thereof has been prohibited by sections 340.72 to 340.90. No license shall be issued to any person in connection with the premises to another to whom no license could be issued under the provisions of sections 340.07 to 340.40, except as otherwise provided therein; provided, that this provision shall not prevent the granting of a license to a proper lessee by reason of the fact that he shall lease premises of a minor, non-citizen, or a person who has been convicted of a crime other than a violation of sections 340.07 to 340.40. No more than one license shall be issued to any person in any municipality except as specifically provided in sections

340.07 to 340.40. No "off sale" license shall be issued for any place where non-intoxicating malt beverages shall be sold for consumption on the premises, except that in cities of the fourth class and villages where the applicant for such "off sale" license shall also have for such place a legally issued "on sale" intoxicating liquor license.

Approved April 23, 1953.

CHAPTER 670—H. F. No. 829

[Coded]

An act authorizing counties and towns to plant trees or shrubs to serve as snow fences.

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

Section 1. [160.275] **Tree planting along county or town roads.** Any county or town may at its own expense, but with the consent of the owner of the land on which the same is located, plant, and thereafter care for, trees or shrubs along and adjacent to county or town roads, in such a manner that they will act as living snow fences for the purpose of keeping drifting snow off of such roads.

Approved April 23, 1953.

CHAPTER 671—H. F. No. 1114

An act relating to the organization and administration of state government, the powers of the commissioner of administration and competitive bidding; amending Minnesota Statutes 1949, Section 16.07, Subdivision 9, as amended.

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

Section 1. Minnesota Statutes 1949, Section 16.07, Subdivision 9, as amended by Laws 1951, Chapter 36, Section 1, is amended to read :

Subd. 9. **Supplies; purchase, no competitive bids.** Until May 1, 1955, the commissioner of administration, with the approval of the executive council, may establish by regulation categories of supplies, materials, or equipment which may be purchased in the open market, provided that the commissioner of administration shall certify after investigation that he cannot secure competitive bids therefor. The executive council may withdraw its approval of the establishment of any such