

(2) By a petition signed by at least ten percent of the legal voters of said independent school district, addressed to the governing body of said independent school district, requesting that said governing body submit to the voters of said district for determination, the question as to whether said independent school district shall have a primary election system for the purpose of nominating candidates for school offices within said independent school district at a special election to be held for that purpose. Within 15 days after receiving such petition the governing board of any independent school district coming within the provisions of this act shall provide for such special election and shall give not less than ten or more than 15 days posted and published notice thereof. The form of the question to be voted on at said special election shall be as follows: "Shall Independent School District No. _____ of the county of _____ adopt the primary election system for the nomination of candidates for school offices?" If a majority of the votes cast at such special election shall be in favor of said proposition, then the primary election system shall be deemed to be in force and effect in said school district.

Approved April 5, 1955.

CHAPTER 338—H. F. No. 813

[Coded in Part]

An act relating to the excise tax on gasoline and gasoline substitutes; amending Minnesota Statutes 1953, Sections 296.025, 296.12, Subdivisions 4, 5, 296.13, 296.14, Subdivision 1, 296.22, Subdivision 6, 296.25.

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

Section 1. Minnesota Statutes 1953, Section 296.025 is amended by adding a subdivision to read:

[Subd. 6.] *All sales of combustible gases and liquid petroleum products (except gasoline) shall be deemed to be sales of special fuel if the sales tickets, invoices, and records evidencing such sales fail to show the true and correct names and addresses of the purchasers. In such cases, there is hereby imposed an excise tax of the same rate per gallon as the gasoline excise tax on all such combustible gases and liquid petroleum products, and the vendor shall be liable for such tax.*

Sec. 2. Minnesota Statutes 1953, Section 296.12, Subdivision 4, is amended to read:

Subd. 4. On or before the 23rd day of each month, the persons subject to the provisions of this section shall file in the office of the commissioner of St. Paul, Minnesota, a report in the following manner:

(1) Distributors and special fuel dealers shall report the total number of gallons of special fuel sold or delivered into the supply tank of a licensed motor vehicle by them during the preceding calendar month, and the report shall be accompanied by the special fuel excise tax due thereon and such other information as the commissioner may require.

(2) Distributors and special fuel dealers who have elected to pay the special fuel excise tax on all special fuel delivered to them as provided in subdivision 3 of section 296.12 shall report the total number of gallons delivered to them during the preceding calendar month and shall pay the special fuel excise tax due thereon to the commissioner. *Credit for the excise tax due or previously paid on special fuel used by the distributor or special fuel dealer for heating his place of business may be allowed in computing the tax liability.* The report shall contain such other information as the commissioner may require. The first report after such election shall also show the total gallons on hand on the first day of the period for which the report is filed and it shall be accompanied by the special fuel excise tax due thereon.

(3) Bulk purchasers shall report and pay the special fuel excise tax on all special fuel purchased by them for storage, during the preceding calendar month. In such cases as the commissioner may permit, credit for the excise tax due or previously paid on special fuel not used in licensed motor vehicles, may be allowed in computing the tax liability. The report shall contain such other information as the commissioner may require.

(4) In computing the special fuel excise tax due under clauses (1), (2), and (3) a deduction of one percent of the quantity of special fuel on which tax is due shall be made for evaporation and loss.

Sec. 3. Minnesota Statutes 1953, Section 296.12, Subdivision 5, is amended to read:

Subd. 5. A sales ticket shall be issued for each delivery of *special fuel* to a bulk purchaser or into the supply tank of a licensed motor vehicle. *The person who delivers the special fuel shall issue and sign the sales ticket and such person shall show thereon the name and address of the purchaser, motor vehicle license number if delivered into the supply tank*

of a licensed motor vehicle, date of sale, number of gallons, price per gallon, amount of tax, and total amount of sale. *The words "Special Fuel" shall be written on each sales ticket at the time of sale or delivery.* A separate sales ticket book shall be maintained for special fuel sales by a special fuel dealer.

Sec. 4. Minnesota Statutes 1953, Section 296.13 is amended by adding a subdivision to read:

[Subd. 9.] *If it is determined by the commissioner from an examination of any records pertaining to the operation of any licensed motor vehicle having a fuel tank in excess of 20 gallons capacity and which uses special fuel, that the special fuel tax on the special fuel used in this state has not been paid to this state, or to any other state if purchased in such other state, there is hereby imposed an excise tax at the same rate per gallon as the gasoline tax, on all such special fuel. All assessments of tax made under this subdivision shall be paid by the user to the commissioner on demand.*

For purposes of this subdivision, the words "special fuel" mean any fuel other than gasoline, used in a licensed motor vehicle in this state.

Sec. 5. Minnesota Statutes 1953, Section 296.12 is amended to read:

296.13 Inspection fees. An inspection fee shall be charged on petroleum products when received by the distributor, and on petroleum products received and held for sale or use by any person when such petroleum products have not theretofore been received by a licensed distributor. *The fee charged shall be uniform and in an amount determined by the commissioner but not exceed one and three-quarter cents per 50 gallons.*

Credit shall be allowed *the distributor* by the commissioner for inspection fees previously paid on any material exported or sold for export from the state upon filing of a report in a manner approved by the commissioner.

Sec. 6. Minnesota Statutes 1953, Section 296.14, Subdivision 1, is amended to read:

296.14 Reports to commissioner. Subdivision 1. **Monthly; inspection fees, tax; payment.** On or before the 23rd day of each month, *every person who is required to pay gasoline tax or inspection fee on petroleum products and every distributor shall file in the office of the commissioner at St. Paul, Minnesota, a report in a manner approved by the commissioner showing the number of gallons of petroleum prod-*

ucts received by him during the preceding calendar month, and such other information as the commissioner may require. *The number of gallons of gasoline shall be reported in U.S. standard liquid gallons (231 cubic inches), except that the commissioner may upon written application therefor and for cause shown permit the distributor to report the number of gallons of such gasoline as corrected to a 60° Fahrenheit temperature. If such application is granted, all gasoline covered in such application and as allowed by the commissioner must continue to be reported by the distributor on the adjusted basis for a period of one year from the date of the granting of the application. The number of gallons of petroleum products other than gasoline shall be reported as originally invoiced.*

Each report shall show separately the number of gallons of aviation gasoline received by him during such calendar month.

Each report shall be accompanied by remittance covering inspection fees on petroleum products and gasoline tax on gasoline received by him during the preceding month; provided that in computing such tax a deduction of three percent of the quantity of gasoline received by a distributor shall be made for evaporation and loss; provided further that at the time of remittance the distributor shall submit satisfactory evidence that one-third of such three percent deduction shall have been credited or paid to dealers on quantities sold to them. The report and remittance shall be deemed to have been filed as herein required if postmarked on or before the 23rd day of the month in which payable.

Sec. 7. Minnesota Statutes 1953, Section 296.22, Subdivision 6, is amended to read:

Subd. 6. Identification. Tank wagons and truck transports used in transporting petroleum products shall be identified with the name or recognized trademark of the company transporting such petroleum products. The name or names shall be painted on both right and left sides or on the rear of the cargo tank with letters six inches in height or larger. *The color used shall be in distinct contrast to the background color.*

Sec. 8. Minnesota Statutes 1953, Section 296.22 is amended by adding a subdivision to read:

[Subd. 12.] Sealing. *In the event that any pump, marketing line, pipe, or valve through which are drawn petroleum products, shall fail to conform to any safety requirement imposed by this section and by any regulation promulgated by the commissioner in furtherance thereof, the commissioner or*

his authorized representative shall have authority to seal such pump, marketing line, pipe, or valve until it is made to conform to such requirement.

Sec. 9 Minnesota Statutes 1953, Section 296.25 is amended to read:

296.25 Violations, penalties. Subdivision 1. Any person who fails to comply with any provisions of sections 296.01 to 296.49, or who makes any false statement in any report, record, or sales ticket required by sections 296.12, 296.14, 296.17, subdivision 5, 296.18, subdivision 2, 296.21, or 296.49, shall be guilty of a misdemeanor unless other penalties are expressly provided.

Every person who is convicted of a violation of this subdivision shall be punished by imprisonment for not less than ten nor more than 90 days or by a fine of not less than \$25 nor more than \$100.

Subd. 2. It is unlawful and punishable as provided by this subdivision for any person to operate a licensed motor vehicle on the public highways of this state on special fuel on which the excise tax provided by this chapter has not been paid or the liability therefor assumed by another person licensed under this chapter.

Every person who is convicted of a violation of this subdivision shall be punished by imprisonment for not less than ten nor more than 90 days or by a fine of not less than \$25 nor more than \$100. On a second conviction he shall be punished by imprisonment for not less than 30 nor more than 90 days or by a fine of \$100. On a third or subsequent conviction he shall be punished by imprisonment for not less than 90 days.

Sec. 10. This act shall take effect July 1, 1955.

Approved April 5, 1955.

CHAPTER 339—H. F. No. 836

[Coded in Part]

An act relating to unfair sales and unfair competitive trade practices, providing for injunctive relief, damages and other remedies for violation thereof and establishing penalties therefor; amending Minnesota Statutes 1953, Sections 325.01 and 325.52.