

The foregoing provisions shall not be construed as limiting the introduction of any other competent evidence bearing upon the question whether or not such person was under the influence of an alcoholic beverage.

For the purposes of this section, an "alcoholic beverage" means any liquid containing more than one-half of one percent of alcohol by volume.

Subd. 3. Every person who is convicted of a violation of this section shall be punished by imprisonment of not less than ten days nor more than 90 days, or by a fine of not less than \$10 nor more than \$100, and his driver's license shall be revoked for not less than 30 days, except that every person who is convicted of a violation of this section, when such violation is found to be the proximate cause of grievous bodily injury or death to another person, shall be punished by imprisonment for not less than 60 days nor more than 90 days, and his driver's license shall be revoked for not less than 90 days.

Subd. 4. Every person who is convicted of a violation of this section within three years of any previous conviction under this section shall be punished by imprisonment for not less than ten days nor more than 90 days, and his driver's license shall be revoked for not less than 90 days.

Subd. 5. Whenever a person is charged with a violation of this section within three years of a previous conviction hereunder, and he shall forfeit his bail, it shall be the duty of the prosecuting officer to immediately apply to the court for a bench warrant, and thereupon the court shall forthwith issue a warrant for the arrest of the accused.

Sec. 2. Minnesota Statutes 1953, Section 169.12, as amended by Laws 1955, Chapter 487, is hereby repealed.

Approved April 3, 1957.

CHAPTER 298—H. F. No. 147

[Coded]

An act relating to gift taxes, amending Minnesota Statutes 1953, Section 292.01.

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

Section 1. Minnesota Statutes 1953, Section 292.01, is amended by adding the following subdivision:

[Subd. 7] (1) *The creation of a Joint Tenancy with*

right of survivorship in real property, either by one spouse alone or by both spouses, and additions to the value thereof in the form of improvements, reductions in the indebtedness thereon, or otherwise, shall not be deemed transfers of property for purposes of this chapter, regardless of the proportion of the consideration furnished by each spouse, unless the donor elects to have such creation of a joint tenancy treated as a transfer, as provided in paragraph (3).

(2) *In the case of the termination of a Joint Tenancy, other than by reason of the death of a spouse, the creation of which, or additions to which, were not deemed to be transfers by reason of paragraph (1), a spouse shall be deemed to have made a gift to the extent that the proportion of the total consideration furnished by such spouse multiplied by the proceeds of such termination (whether in form of cash, property, or interests in property) exceeds the value of such proceeds of termination received by such spouse.*

(3) *The election provided by paragraph (1) shall be exercised by including such creation of a Joint Tenancy or additions made to the value thereof as a transfer by gift, to the extent such transfer constitutes a gift, determined without regard to this section, in the gift tax return of the donor for the calendar year in which such joint tenancy was created or additions made to the value thereof, filed within the time prescribed by law irrespective of whether or not the gift exceeds the exclusion provided by section 292.04 (6).*

Approved April 3, 1957.

CHAPTER 299—H. F. No. 164

An act relating to the powers of county boards as to county roads; amending Minnesota Statutes 1953, Section 162.01, Subdivisions 1 and 4.

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

Section 1. Minnesota Statutes 1953, Section 162.01, Subdivision 1, is amended to read:

162.01 County board, powers. Subdivision 1. **Supervision.** County boards shall have general supervision of county roads, including those within their respective counties established by judicial authority, with power to appropriate and expend such sums of money from the county road and bridge fund as they may deem advisable for opening, vacating, resurveying, or improving the same in towns and villages of