

(f) In any county having an assessed valuation of over \$1,750,000 and less than \$2,500,000, exclusive of money and credits, and having over 14,000 inhabitants according to the 1950 census and having less than 75 full and fractional congressional townships, \$120,000. In addition thereto, for the sole purpose of appropriating money as authorized by Minnesota Statutes, Section 376.08, *there may be levied, in any year, an additional sum not exceeding \$65,000.*

Approved April 13, 1957.

CHAPTER 437—S. F. No. 1342

An act relating to an inspection fee and excise tax on oleomargarine; amending Minnesota Statutes 1953, Section 33.10.

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

Section 1. Minnesota Statutes 1953, Section 33.10, is amended to read:

33.10 Tax on oleomargarine. There is hereby imposed, levied, and assessed an inspection fee and excise tax of ten cents upon each pound of oleomargarine containing less than 65 percent of animal fats and oils and upon each pound of oleomargarine containing any fats or oils other than animal fat and oil, milk fat, peanut, cottonseed, *soybean* or corn oil sold, offered or exposed for sale, or given or delivered to a consumer, such fee and tax to be paid to the commissioner prior to any such sale, gift, or delivery. For the purposes of sections 33.10 to 33.15, any fractional part of a pound contained in a container, package, or carton shall be deemed to be a pound.

Approved April 13, 1957.

CHAPTER 438—S. F. No. 1414

[Not Coded]

An act to legalize and validate proceedings of certain cities of the third class in the issuing of bonds and providing for a tax levy.

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