

lations relative to the inspection of all establishments wherein the business of breaking eggs for re-sale is maintained, and when the sanitary conditions of any such establishments are such that the product is rendered, or is likely to be rendered, unclean, unsound, unhealthful, unwholesome, or otherwise unfit for human consumption, it shall have authority to revoke such license to break eggs for re-sale until such time as the department is satisfied that the establishment is maintained in a sanitary condition. The department shall have the right, from time to time, to adopt different rules and regulations in the same manner as herein set forth.

Sec. 8. [29.28] Violations, penalties. Any person found guilty of any violation of this act shall, upon conviction for the first offense, be guilty of a misdemeanor and shall be fined \$25; for the second offense, he shall be guilty of a misdemeanor and shall be fined \$100; and for the third and subsequent offenses he shall be guilty of a gross misdemeanor and shall be fined \$200. In addition to such fines, the court for second offense shall suspend his license for 30 days; and for the third and any subsequent offense, such person's license shall be revoked for a period of one year.

Sec. 9. Repealer. Minnesota Statutes 1953, Sections 29.041 to 29.048, as amended by Laws 1955, Chapters 46 and 820, are repealed.

Approved April 27, 1957.

CHAPTER 820—H. F. No. 1088

[Coded]

An act relating to taxation of goods in transit while stored in a commercial warehouse.

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

Section 1. [272.022] Original packages of merchandise stored in commercial storage warehouse exempt from taxation. Original packages of merchandise (excluding minerals and liquid petroleum products) shipped into this state by a non-resident for storage while enroute to a final destination outside the state and forthwith placed in storage in the original packages in a commercial storage warehouse, licensed and regulated by the State of Minnesota, shall while so in storage be considered in transit and not subject to taxation. Such exemption shall not apply if any portion of such ware-

house is owned or leased by the owner, consignor or consignee of such personal property.

Sec. 2. [272.023] **Original packages of certain products stored in commercial storage warehouse exempt from taxation.** Dairy, poultry, vegetable and meat products (excluding grain) produced or processed in this state, and goods and merchandise (excluding minerals) manufactured or processed in this state and consigned for shipment out of this state to a person or corporation other than the owner or his agent and forthwith placed in storage in the original packages in a commercial storage warehouse, licensed and regulated by the State of Minnesota, shall while so in storage be considered in transit and not subject to taxation. Such exemption shall not apply if any portion of such warehouse is owned or leased by the owner, consignor or consignee of such personal property.

Sec. 3. [272.024] **Merchandise in public warehouse, when not exempt from taxation.** No merchandise in such public warehouse shall be exempted from taxation as goods in transit unless the operator of such licensed warehouse shall furnish to the assessor of the district in which such warehouse is located within 30 days after May 1 of each year a written statement showing the name and address of the owner of such goods stored therein; and such owners shall furnish such documentary proof as the assessor may require to qualify for the tax exemption herein provided.

Sec. 4. This act shall be in force and effect from and after its passage.

Approved April 27, 1957.

CHAPTER 821—H. F. No. 1115

[Coded in Part]

An act making certain unfair trade practices in the sale and distribution of selected dairy products unlawful; establishing certain requirements to be observed and performed by manufacturers, wholesalers, distributors and retailers engaged in the business of selling selected dairy products; declaring certain restrictive contracts unlawful; providing for the administration and enforcement of this act and providing penalties for its violation; and amending Minnesota Statutes 1953, Section 362.14.

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