

ing the buildings, shall be the basis for determining the proper amount of the coinsurance, and the amount of loss, notwithstanding any previous valuation of the building. Every person who solicits insurance and procures an application therefor shall be held to be the agent of the party afterward issuing insurance thereon or a renewal thereof.

Approved April 13, 1959.

CHAPTER 223—S. F. No. 1101

An act relating to excise taxes on gasoline; claims for refunds of such taxes; amending Minnesota Statutes 1957, Section 296.18, Subdivision 1.

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

Section 1. Minnesota Statutes 1957, Section 296.18, Subdivision 1, is amended to read:

296.18 Subdivision 1. **Gasoline or special fuel used in other than motor vehicles.** Any person who shall buy and use gasoline for any purpose other than use in motor vehicles; or special fuel for any purpose other than use in licensed motor vehicles; and who shall have paid the excise tax directly or indirectly through the amount of the tax being included in the price of the gasoline or special fuel, or otherwise, shall be reimbursed and repaid the amount of the tax paid by him upon filing with the commissioner a signed claim in writing in such form and containing such information as the commissioner shall require and accompanied by the original invoice thereof. *By signing any such claim which is false or fraudulent, the applicant shall be subject to the penalties provided in this section for willfully making a false claim.* The claim shall set forth the total amount of the gasoline so purchased and used by him other than in motor vehicles, or special fuel so purchased and used by him other than in licensed motor vehicles, and shall state when and for what purpose it was used. When a claim contains an error in computation or preparation, the commissioner is authorized to adjust the claim in accordance with the evidence shown on the claim or other information available to him. If the commissioner be satisfied that the claimant is entitled to payment, he shall approve the claim and transmit it to the state auditor. No repayment shall be made unless the claim and invoice shall be filed with the commissioner within four months from the date of the purchase. The claim and invoices shall be deemed to have been filed with the commissioner as herein required if

postmarked within the four months period. The words "gasoline" or "special fuel" as used in this subdivision do not include aviation gasoline or special fuel for aircraft.

Approved April 13, 1959.

CHAPTER 224—S. F. No. 754

An act relating to frozen food locker plants; amending Minnesota Statutes 1957, Section 31.185, Subdivisions 1, 2, 7, 9, 10, and 11.

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

Section 1. Minnesota Statutes 1957, Section 31.185, Subdivision 1, is amended to read:

31.185 Frozen food processing. Subdivision 1. **Definitions.** The term "food" as used herein includes every article used for, or entering into the consumption of, or used or intended for use in the preparation of food, drink, confectionery or condiment for man, whether simple, mixed or compound.

"Frozen food processing plant" means an establishment in which food is processed and frozen for frozen storage.

"Sharp frozen" means freezing of food in a room in which the temperature is zero degrees Fahrenheit or below.

The term "department" as used herein means the department of agriculture, dairy, and food.

"Person" means an individual, partnership, corporation or association.

"Processor" means any person who directly or indirectly, for compensation, cuts, wraps and freezes meat or meat products for frozen storage by the ultimate consumer.

Sec. 2. Minnesota Statutes 1957, Section 31.185, Subdivision 2, is amended to read:

Subd. 2. **Licensing.** Every person engaged in the business of operating a frozen food processing plant, or engaged as a processor, shall apply for a license therefor to the commissioner in such form and shall furnish such information as he may require. Each application shall be accompanied by a fee of \$10. This sum shall constitute the license fee in case license is granted. If the commissioner shall find that the