nual income thereof shall not be less than three percent, and if any asset produces less it shall be rated at its value upon a three percent basis. Loans and credits shall not be allowed for more than their face value, nor shall any asset be appraised for more than its market value. Only such assets shall be allowed as are available for payment of losses in this state: but, including an electronic computer or data processing machine or system heretofore or hereafter purchased for use in connection with the business of a life company, provided such machine or system shall have an original cost of not less than one hundred thousand dollars nor more than three percent of the admitted assets of the company and such cost shall be amortized in full over a period not to exceed ten full calendar years. Any deposit or fund set apart as security for a particular liability may be set off to an amount not exceeding such liability. The amount of any interest-bearing lien against any policy or loan thereon, not exceeding the net value or premium reserve of such policy, computed under the provisions of this chapter, may likewise be allowed against liability thereunder. Stockholders' obligations of any description shall not be rated as part of the assets of any company, unless secured by sufficient approved collateral.

Approved March 16, 1961.

CHAPTER 112—H. F. No. 710

An act relating to the use of saccharin, sulfamate or other artificial sweetening product in foods and beverages; providing for the labeling of such products and amending Minnesota Statutes 1957, Section 31.023.

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

Section 1. Minnesota Statutes 1957, Section 31.023, is amended to read:

31.023 Dietary foods; artificial sweetening; labeling. It is lawful for any person, firm, or corporation to manufacture and sell, or cause to be sold, within the state any article of food or beverage intended for human consumption as a special dietary product when such food or beverage is sweetened or made palatable with saccharin, sulfamate, or other artificial sweetening product approved by the commissioner of agriculture, dairy, and food, when saccharin, sulfamate, or

Changes or additions indicated by italics, deletions by strikeout.

other approved artificial sweetening product is completely substituted for sugar in any statutory defined article of food or beverage. Such special dietary foods or beverages offered for sale at retail shall be segregated from other foods or beverages. The portion of the store, display counter, shelving, or other place where such special dietetic, artificially sweetened foods or beverages are displayed or offered for sale, shall be clearly and plainly identified by an appropriate sign reading "FOR DIETARY PURPOSES" or "DIETARY FOODS", or "DIETARY FOODS". The container in which any such food or beverage is sold or offered for sale to the public shall be clearly, legibly, and noticeabley labeled. Such label shall contain the following information:

"FOR DIETARY PURPOSES", or "FOR DIETETIC USE", or "ARTIFICIALLY SWEETENED", or substantially similar statements approved by the commissioner, and a statement that the product contains (Saccharin) (Sulfamate) (Name of other approved artificial form of sweetening product), a nonnutritive artificial sweetener, for use by persons who must restrict their intake of ordinary sweets.

Approved March 16, 1961.

CHAPTER 113-H. F. No. 799

[Coded in Part]

An act relating to the department of agriculture, dairy, and food; changing the name of the department and the commissioner; amending Minnesota Statutes 1957, Section 17.01.

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

Section 1. Minnesota Statutes 1957, Section 17.01, is amended to read:

17.01 Creation, department of agriculture. There is hereby created a department of agriculture, dairy, and food, which shall be in the charge of a commissioner to be known as the commissioner of agriculture, dairy, and food, in chapters 17 to 41 called the commissioner, who shall be appointed by the governor for the term of four years. Before entering upon the duties of his office, he shall take and subscribe the oath required of state officials and give his bond to the state of Minnesota, to be approved by, and filed with, the secretary

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