

trar of titles shall record or register any such document when the statement sets forth that the transfer is tax exempt, and shall refuse to record or register any such document on which documentary stamps in the amount stated thereon have not been affixed. The validity or effectiveness of an instrument as between the parties thereto, and as to any person who would otherwise be bound thereby, shall not be affected by the failure to comply herewith; nor if an instrument is accepted for recording or filing contrary to the provisions hereof, shall the failure to comply herewith destroy or impair the record thereof as notice.

Approved May 23, 1963.

CHAPTER 832—H. F. No. 1264

[Coded in Part]

An act relating to oleomargarine; providing for the disposition of moneys derived from the tax thereon and appropriating moneys in connection therewith; amending Minnesota Statutes 1961, Chapter 33 by adding sections thereto; amending Minnesota Statutes 1961, Sections 33.01, 33.10, 33.11, and 33.17; repealing Minnesota Statutes 1961, Section 33.04.

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

Section 1. Minnesota Statutes 1961, Section 33.01, is amended to read:

33.01 Oleomargarine; "butter" or "battered" in advertising or representing certain products unlawful. It shall be unlawful for any person to make, publish, disseminate, circulate, or place before the public, or directly or indirectly cause to be made, published, disseminated, circulated, or placed before the public, in this state, in a newspaper or other publication, or in any book, notice, handbill, poster, bill, label, circular, pamphlet, or letter, or in any other way, any publication advertising in any manner, *or to represent that any food product or article of food produced or manufactured, in whole or in part, out of or from any animal fats or vegetable oils, or any article or product manufactured or produced in imitation or semblance of natural butter, not produced wholly from pure, unadulterated milk or cream, in or as a part of or connected with which publication, or representation, the word words "butter" is or "battered" are used or appears; provided, that the word "butter" may be used in designating the food article known to the trade as "plum butter," "apple butter," "peanut butter," when used in connection*

Changes or additions indicated by italics, deletions by ~~strikeout~~.

with the name of *the article from which it was manufactured from*. Nothing herein contained shall repeal or modify any of the provisions now in force for the labeling of the food product known as oleomargarine.

Sec. 2. Minnesota Statutes 1961, 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 which:~~ *(1) is artificially colored to a shade of yellow which has a tint containing more than one and six-tenths degrees of yellow, or of yellow and red collectively, but with an excess of yellow over red, as measured in terms of the Lovibond tintometer scale, 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 and (2) is sold, offered or exposed for sale, or given or delivered to a consumer.* Such fee and tax ~~to shall~~ be paid to the commissioner prior to any such sale, gift, or delivery, *except where otherwise provided in cases where tax metering devices are used.* ~~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.~~

Sec. 3. Minnesota Statutes 1961, Section 33.11, is amended to read:

33.11 Indication of tax payment. All oleomargarine offered or exposed for sale or distributed in any manner in this state shall be packed in ~~firkins, tubs, or other wooden or paper containers,~~ packages, or cartons not before used for that purpose, and in the manner required by the laws of this state and of the United States. Before any container, package, or carton containing oleomargarine, upon which a fee and tax are imposed by section 33.10, is broken, or is offered or exposed for sale, gift, or distribution to a consumer, there shall be securely affixed ~~thereto to each individual container,~~ *package, or carton* the a stamp or stamps ~~provided for,~~ indicating payment of ~~in the amount of~~ the fee and tax prescribed. *Individual containers, packages, or cartons which contain amounts other than one pound shall bear a stamp or stamps, as the commissioner shall prescribe, indicating payment of the proportional amount of tax payable thereon, except that smaller wrapped portions of oleomargarine contained within a container, package, or carton of one pound capacity or less, which bear a stamp or stamps, need not be stamped.* Such stamp or stamps shall be cancelled prior to the removal from the package, container, or carton of any oleomargarine; ~~by stamping or writing across the face thereof the date of cancellation and the~~

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oleomargarine license number of the seller, if any. Such cancellation shall comply with the rules and regulations of the commissioner adopted by him to govern the cancellation of such stamps. In lieu of such stamp or stamps, the commissioner may permit the affixing of a distinctive mark by means of a tax metering machine or other device, and may by regulation provide for the supervision, inspection, and operation of such machines, and for the payment of taxes by persons using such machines. He may require the filing of periodic returns accompanied by the tax then due by any person using such machines, and may require a corporate surety bond in an amount necessary to guarantee the payment of such tax. The commissioner shall prescribe rules and regulations relative to the handling, keeping, disposal, and distribution of oleomargarine and the affixing and cancellation of the stamps required by sections 33.10 to 33.15. Whenever a container, package, or carton of oleomargarine is found in the place of business or in the possession of any person without a proper stamp or mark affixed as required by sections 33.10 to 33.15, it shall be presumed that such oleomargarine is kept there or held by that person in violation hereof.

Sec. 4. Minnesota Statutes 1961, Section 33.17, is amended to read:

33.17 Funds, disposal and use. *Subdivision 1.* The commissioner shall; ~~on the first day of each month;~~ transfer and pay to the state treasurer, ~~for the use and benefit of the general fund of the state;~~ the funds collected under the provisions of sections 33.10 to 33.15 ~~and in his hands on these dates;~~ provided, that he may use not to exceed ~~25 percent~~ *\$75,000* of such funds *in each biennium* for the administration and enforcement of ~~sections 33.10 to 33.15,~~ *Minnesota Statutes, Chapter 33, which amount is hereby appropriated therefor.* *The commissioner may employ such persons and purchase such supplies as he deems necessary.*

Subd. 2. *Of the funds deposited in the state treasury pursuant to subdivision 1, \$125,000 shall be credited annually to the dairy and related products research and marketing account, which account is hereby created. The moneys in the dairy and related products research and marketing account are hereby appropriated annually to the governor to be expended by him after consultation with the legislative advisory committee in the manner provided by Minnesota Statutes, Section 3.30, for the purposes of carrying on research and development in the area of new and better uses for dairy and related products, and for the purposes expressed in Minnesota Statutes, Section 8.13. None of the moneys in the dairy research and marketing account shall cancel but shall be available for the purposes expressed herein until expended.*

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Subd. 3. Of the funds deposited in the state treasury pursuant to subdivision 1, a sum not to exceed \$250,000 per year for the biennium beginning July 1, 1963 is hereby appropriated to the state board of education to be distributed to each public school district maintaining a junior college at the rate of \$50 per year for each student in average daily attendance in said junior college. This junior college aid is in addition to any other junior college aids otherwise provided for by law.

Sec. 5. Minnesota Statutes 1961, Chapter 33, is amended by adding a section to read:

[33.111] Identification of oleomargarine served in public places. *No person shall serve oleomargarine at a public eating place, whether or not any charge is made therefor, unless (1) each separate serving bears or is accompanied by labeling identifying it as oleomargarine, or (2) each separate serving thereof is triangular in shape.*

Sec. 6. Minnesota Statutes 1961, Chapter 33, is amended by adding a section to read:

[33.003] Rules and regulations. *Prior to January 1, 1964, the commissioner of agriculture may adopt regulations to carry out the terms and provisions of this act without complying with Minnesota Statutes 1961, Sections 15.0411 to 15.0422. Any regulations adopted thereafter shall be in compliance with law and in accordance with the provisions of said sections.*

Sec. 7. Minnesota Statutes 1961, Section 33.04, is repealed.

Sec. 8. This act shall become effective on July 1, 1963.

Approved May 23, 1963.

CHAPTER 833—H. F. No. 1477

An act relating to the cremation of bonds, coupons, and other obligations of municipalities and of the state and any agency, instrumentality, and subdivision thereof; amending Minnesota Statutes 1961, Section 475.553.

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

Section 1. Minnesota Statutes 1961, Section 475.553, is amended to read:

475.553 Public indebtedness; paying agent; cremation of

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