

*there be no evidence of previous occupation or earnings, the commission shall consider the member's earnings as a member of the military forces.*

Sec. 2. Minnesota Statutes 1961, Section 192.38, is amended to read:

192.38 **Illness, injury, or death of member of military forces; compensation.** *Subdivision 1. Temporary emergency relief. If any officer or enlisted man of the National Guard military forces is wounded; or otherwise disabled, dies from disease contracted or injuries received, or is killed while doing duty as a member of the military force; he shall receive from the commonwealth just and reasonable relief in "active service" or "on duty" as defined in Minnesota Statutes 1961, Section 190.05, and acts amendatory thereof, when such service or duty is ordered by state authority, he, or in the case of his death his dependent widow, child, or parent, may be provided with such immediate temporary relief as may be necessary in cases of severe hardship, in amount to be determined by the adjutant general and approved by the governor. All such payments under this or the next following section subdivision shall be made from the appropriation appropriations for the maintenance of the National Guard state military forces.*

*Subd. 2. Assistance to claimants. To the extent information is available to him, the adjutant general shall provide information to a person seeking a benefit from the state or federal government or instituting a claim before a state or federal claims commission arising from loss, damage, or destruction of property or for injury or death incurred or sustained by a member of the military forces.*

Sec. 3. Minnesota Statutes 1961, Section 192.39, and Laws 1963, Chapter 854, are repealed.

Approved April 1, 1965.

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## CHAPTER 141—S. F. No. 737

[Coded]

*An act relating to taxation, providing for the taxation of cigarettes and tobacco products purchased and sold by the state of Minnesota or any of its agencies, instrumentalities, or governmental subdivisions; amending Minnesota Statutes 1961, Sections 297.02, as*

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

*amended, by adding a subdivision, and 297.32, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1961, Section 297.02, as amended by Laws 1963, Chapter 790, Article IV, Section 1, is amended by adding a new subdivision to read:

*Subd. 6. Cigarettes and tobacco products; sales by state. The state of Minnesota or any of its agencies, instrumentalities, or governmental subdivisions shall be subject to the tax imposed by this chapter on all cigarettes sold, in the same manner as distributors, if such unit is engaged in the purchase and sale of cigarettes.*

Sec. 2. Minnesota Statutes 1961, Section 297.32, is amended by adding a new subdivision to read:

*Subd. 8. The state of Minnesota or any of its agencies, instrumentalities, or governmental subdivisions shall be subject to the tax imposed by sections 297.32 to 297.39 in the same manner as distributors, if such unit is engaged in the purchase and sale of tobacco products.*

Approved April 1, 1965.

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#### CHAPTER 142—S. F. No. 821

[Not Coded]

*An act appropriating money to the revisor of statutes to prepare materials for Minnesota Statutes by the use of automatic data processing methods.*

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

Section 1. **Revisor of statutes; automatic data processing.** There is appropriated to the revisor of statutes from the general revenue fund in the state treasury the sum of \$17,000 to be expended in preparing the index for Minnesota Statutes and related materials by the use of automatic data processing methods.

Sec. 2. At the request of the revisor of statutes the commissioner of administration may negotiate a contract for the doing of the work required in preparing the index for Minnesota Statutes and related materials with a person, firm, or corporation engaged

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