

## CHAPTER 103—S. F. No. 670

*An act relating to excise taxes on gasoline and special fuels; amending Minnesota Statutes 1961, Section 296.12, Subdivision 1 and Subdivision 2.*

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

Section 1. Minnesota Statutes 1961, Section 296.12, Subdivision 1, is amended to read:

**296.12 Gasoline; special fuels.** Subdivision 1. **Special fuel dealers' license requirements.** No person except a licensed distributor shall engage in the business of selling or delivering special fuel as a special fuel dealer unless he shall have applied for and secured from the commissioner a special fuel dealer's license. The application shall be made in a manner approved by the commissioner and shall be accompanied by the payment of \$1, which shall be the license fee. A special fuel dealer's license shall be issued to any responsible person qualifying as a special fuel dealer who makes proper application therefor. The license shall be displayed in a conspicuous manner in the place of business and shall expire annually on ~~January 31~~ *November 30*.

If at any time a special fuel dealer discontinues, sells or disposes of his business in any manner, he shall surrender his special fuel dealer's license to the commissioner at his office in St. Paul, Minnesota.

Sec. 2. Minnesota Statutes 1961, Section 296.12, Subdivision 2, is amended to read:

**Subd. 2. Bulk purchasers' license requirements.** No person shall receive special fuel as a bulk purchaser unless he shall have applied for and secured from the commissioner a bulk purchaser's license. The application shall be made in a manner approved by the commissioner and shall be accompanied by the payment of \$1, which shall be the license fee. A bulk purchaser's license shall be issued to any responsible person qualifying as a bulk purchaser who makes proper application therefor. The license shall be displayed in a conspicuous manner in the place of business and shall expire annually on ~~January 31~~ *November 30*.

If at any time a bulk purchaser discontinues, sells or disposes of his business in any manner, he shall surrender his bulk purchaser's license to the commissioner at his office in St. Paul, Minnesota.

Sec. 3. *The licenses issued under sections 1 and 2 during*

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

*the period beginning February 1, 1965 and ending November 30, 1966 shall remain in effect until November 30, 1966.*

Approved March 17, 1965.

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CHAPTER 104—S. F. No. 683

*An act relating to the public employees retirement association; amending Minnesota Statutes 1961, Section 353.01, Subdivision 15.*

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

Section 1. Minnesota Statutes 1961, Section 353.01, Subdivision 15, is amended to read:

Subd. 15. **Public employees retirement; dependent child.** "Dependent child" means any natural or adopted child of a deceased member under the age of 18, unmarried and actually dependent for more than one half of his support upon such member at the time of death and for not less than ninety days prior thereto. It also includes any child of the member conceived during his lifetime and born after his death in any case where a member died after July 1, 1957. *It also means any dependent child who is the subject of joint adoption proceedings filed by a member and his wife, and who within two years after death of the member, by judgment and decree duly entered, is adjudged to be the adopted child of the deceased member's surviving wife; subject, however, to the qualifying conditions of age and dependency aforesaid and the dependency of the child hereunder shall date from the decree of adoption.*

Approved March 17, 1965.

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CHAPTER 105—S. F. No. 810

*An act relating to inheritance estate and transfer taxes amending Minnesota Statutes 1961, Section 291.05 as amended.*

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

Section 1. Minnesota Statutes 1961, Section 291.05, as amended by Laws 1963, Chapter 110, is amended to read:

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