

the provisions of this chapter for use upon highways within this state. Such uniform system shall correlate with and so far as possible conform to the system then current as approved by the American Association of State Highway Officials. The adoption of the manual and specifications by the commissioner as herein provided is specifically exempted from the provisions and requirements of Minnesota Statutes ~~section 15.042~~ *sections 15.0411 to 15.0422 and acts amendatory thereto.*

Approved March 30, 1965.

CHAPTER 134—S. F. No. 736

An act relating to taxation, increasing the rate of taxation imposed upon the use or storage by consumers of cigarettes in this state; amending Minnesota Statutes 1961, Section 297.22, Subdivision 1.

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

Section 1. Minnesota Statutes 1961, Section 297.22, Subdivision 1, is amended to read:

297.22 Cigarettes; tax. Subdivision 1. A tax is hereby imposed upon the use or storage by consumers of cigarettes in this state, and upon such consumers, at the following rates:

(1) On cigarettes weighing not more than three pounds per thousand, ~~three and one half~~ *four* mills on each such cigarette;

(2) On cigarettes weighing more than three pounds per thousand, ~~seven~~ *eight* mills on each such cigarette.

Approved March 30, 1965.

CHAPTER 135—S. F. No. 738

An act relating to taxation, authorizing a tax credit to distributors on shipments of tax paid tobacco products to retailers and sub-jobbers outside Minnesota, amending Minnesota Statutes 1961, Section 297.36.

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

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

Section 1. Minnesota Statutes 1961, Section 297.36, is amended to read:

297.36 Tobacco products; out of state shipments; taxation; refunds, credits. Where tobacco products upon which the tax imposed by sections 297.31 to 297.39 has been reported and paid, are shipped or transported by the distributor *to consumers, to be consumed without the state, or to retailers or subjobbers without the state, to be sold by those retailers, or subjobbers without the state,* or are returned to the manufacturer by the distributor or destroyed by the distributor, refund of such tax or credit may be made to the distributor in accordance with regulations prescribed by the commissioner. Any overpayment of the tax imposed under section 297.32 may be made to the taxpayer in accordance with regulations prescribed by the commissioner. The state auditor shall cause any such refund of tax to be paid out of the general revenue fund, and so much of said fund as may be necessary is hereby appropriated for that purpose.

Approved March 30, 1965.

CHAPTER 136—S. F. No. 741

An act relating to taxation, concerning the imposition of the tax upon the sale of cigarettes and tobacco products, amending Minnesota Statutes 1961, Section 297.02, Subdivision 1, as amended by Laws 1963, Chapter 790, Article IV, Section 1, and Section 297.32, Subdivision 1.

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

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

297.02 Tax on cigarettes. Subdivision 1. **Rates.** A tax is hereby imposed upon the sale of cigarettes in this state ~~to be advanced and prepaid as hereinafter provided by or having cigarettes in possession in this state with intent to sell and upon any person engaged in business as a distributor thereof, at the following rates, subject to the discount provided in section 297.03:~~

(1) On cigarettes weighing not more than three pounds per thousand, four mills on each such cigarette;

Changes or additions indicated by italics, deletions by strikeout.