

CHAPTER 455—S. F. No. 739

[Coded]

An act relating to taxes on cigarettes and tobacco products; amending Minnesota Statutes 1961, Section 297.34, by adding a new subdivision.

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

Section 1. Minnesota Statutes 1961, Section 297.34, is amended by adding a new subdivision to read:

Subd. 5. Transportation of tobacco products. *The transportation of tobacco products into this state by means other than common carrier must be reported to the commissioner of taxation within 30 days with the following exceptions:*

(1) *The transportation of not more than 50 cigars, not more than ten ounces of snuff or snuff powder, or not more than one pound of smoking or chewing tobacco or other tobacco products not specifically mentioned herein;*

(2) *Transportation by a person with a place of business outside the state, who is licensed as a distributor under section 297.33, of tobacco products sold by such person to a retailer in this state. Such report shall be made on forms provided by the commissioner.*

Common carriers transporting tobacco products into this state shall file with the commissioner reports of all such shipments other than those which are delivered to public warehouses of first destination in this state which are licensed under the provisions of Minnesota Statutes, Chapter 231. Such reports shall be filed on or before the tenth day of each month and shall show with respect to deliveries made in the preceding month: the date, point of origin, point of delivery, name of consignee, description and quantity of tobacco products delivered, and such information as the commissioner may otherwise require.

All common carriers transporting cigarettes into Minnesota shall permit examination by the commissioner of their records relating to the shipment of cigarettes.

Any person who fails or refuses to transmit to the commissioner the required reports or whoever refuses to permit the examination of the records by the commissioner shall be guilty of a misdemeanor.

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

Sec. 2. *The provisions of this act shall become effective July 1, 1965.*

Approved May 19, 1965.

CHAPTER 456—S. F. No. 740

An act relating to taxes on cigarettes and tobacco products; amending Minnesota Statutes 1961, Section 297.11, Subdivision 5.

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

Section 1. Minnesota Statutes 1961, Section 297.11, Subdivision 5, is amended to read:

Subd. 5. **Cigarettes; transporting unstamped packages.** No person shall transport into, or receive, carry, or move from place to place in this state, any packages of cigarettes not stamped in accordance with the provisions of this act except in the course of interstate commerce, unless the cigarettes are moving from a public warehouse to a distributor upon orders from the manufacturer or distributor or from one distributor to another. This subdivision shall not apply to a person carrying for his own use not more than 200 cigarettes when those cigarettes have had the individual packages or seals thereof broken and are intended for personal use by that person and not to be sold or offered for sale.

Common carriers transporting cigarettes into this state shall file with the commissioner reports of all such shipments other than those which are delivered to public warehouses of first destination in this state which are licensed under the provisions of Minnesota Statutes, Chapter 231. Such reports shall be filed monthly on or before the 10th day of each month and shall show with respect to deliveries made in the preceding month: the date, point of origin, point of delivery, name of consignee, the quantity of cigarettes delivered and such other information as the commissioner may require.

All common carriers transporting cigarettes into Minnesota shall permit examination by the commissioner of their records relating to the shipment of cigarettes.

Any person who fails or refuses to transmit to the commissioner the required reports or whoever refuses to permit the examination of the records by the commissioner shall be guilty of a misdemeanor.

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