

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

Approved May 19, 1965.

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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~~.**

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

Approved May 19, 1965.

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CHAPTER 457—S. F. No. 769

[Not Coded]

*An act relating to the firemen's relief association in the city of South Saint Paul.*

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

Section 1. **South St. Paul, city of; firemen's relief.** Subdivision 1. The city council of the city of South Saint Paul, wherein the fire department maintains a firemen's relief association under the provisions of Laws 1943, Chapter 397, as amended, shall each year at the time all tax levies for the support of the city are made, in addition thereto levy a tax of one half mill on all taxable property within the city.

Subd. 2. When the special fund of such association shall reach or exceed \$175,000, the levy each year shall be three tenths of a mill until the fund goes below \$175,000, when the levy shall again be one half mill.

Subd. 3. When the balance in the special fund falls below \$150,000, the levy each year shall be one mill until the fund shall reach or exceed \$150,000 when the levy shall again be one half mill.

Subd. 4. The levy provided for in this act may be made in excess of and over and above all taxing limitations imposed by any provision of the charter of the city of South Saint Paul or of any other provision of law, general or special.

Subd. 5. In addition thereto and only if such a tax is levied the city treasurer, finance commissioner or other officer, charged with the responsibility of the city's finances, shall deduct from each paycheck the sum of two percent of not more or less than the basic monthly pay of a first grade fireman, provided, that if the city tax levy is one mill then during such period the deduction shall be four percent of the basic monthly pay of a first grade fireman, all deductions shall be based on the basic pay of a first grade fireman and shall be raised or reduced immediately if there

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