

CHAPTER 598—H. F. No. 1607

An act relating to tax on cigarettes; providing for the distribution of revenues; amending Minnesota Statutes 1965, Section 297.13, Subdivision 2.

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

Section 1. Minnesota Statutes 1965, Section 297.13, Subdivision 2, is amended to read:

Subd. 2. **Cigarettes; taxation; distribution of revenue; warrants, apportionment.** On or before February 15, 1948, the state auditor shall apportion the amount which has been credited to said special fund prior to January 1, 1948, and issue his warrant in favor of the treasurer of each county, city, village and borough. The state auditor shall make a similar apportionment on or before August 15, 1948, of the moneys which have been credited to the apportionment fund prior to July 1, 1948; and he shall make a like apportionment on or before February 15th and August 15th in each year after 1948; provided, however, that at the end of each fiscal year the commissioner shall certify to the state auditor the total amount of refunds made and the total cost of administration of sections 297.01 to 297.13 for such year, and the state auditor shall then transfer an amount equal to one-fourth of the total amount of such refunds and administration costs from the special apportionment fund to the general revenue fund.

Each county shall apportion the amount received by it to the various towns of the county not having village powers as defined in 368.01 in proportion to their population, excluding villages located within a town, which villages have already received distribution, except that the county shall retain for its use any portion attributable to the population of unorganized territory within the county.

Sec. 2. *This act is in effect as of January 1, 1968.*

Approved May 19, 1967.

CHAPTER 599—H. F. No. 1834

[Not Coded]

An act relating to the offices of auditor, treasurer and register of deeds in Hennepin county; transferring the functions of these offices to the county board of commissioners; and authorizing the reorganization, reallocation, consolidation or delegation of such functions.

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