

CHAPTER 882—S. F. No. 1618

An act relating to taxation of cigarettes and tobacco products; amending Minnesota Statutes 1967, Sections 297.03, Subdivision 10; and 297.05, Subdivisions 2 and 3.

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

Section 1. Minnesota Statutes 1967, Section 297.03, Subdivision 10, is amended to read:

Subd. 10. **Taxation; cigarettes; violations; distribution of free sample packages.** The commissioner may authorize ~~any manufacturer to distribute~~ *distribution* in Minnesota of free ~~sample~~ packages of ~~not more than five~~ cigarettes ~~each~~ without affixing stamps to said packages *by the following persons* provided that monthly reports and payment of a tax at the same rates prescribed by section 297.02, subdivision 1, shall be made directly to the commissioner in the manner and under the terms provided for by him:

(1) *Any manufacturer, providing such packages contain not more than ten cigarettes each;*

(2) *Any person engaged as a common carrier in the transportation of persons, who purchases packages of cigarettes from a manufacturer for distribution without charge, provided that no such package shall contain more than ten cigarettes.*

Sec. 2. Minnesota Statutes 1967, Section 297.05, Subdivision 2, is amended to read:

Subd. 2. **Presumption, exceptions.** This presumption shall not apply to:

(1) Cigarettes in the place of business or in the possession of a licensed distributor;

(2) Cigarettes in the possession of a common carrier or sleeping car company engaged in interstate commerce;

(3) Cigarettes held in a public warehouse of first destination in this state, subject to the provisions of and licensed under Minnesota Statutes 1945, Chapter 231, as amended, in the unbroken, original shipping containers, subject to delivery or shipping instructions from the manufacturer or a distributor;

(4) Cigarettes in the possession of a person other than a distributor in quantities of 200 cigarettes or less, when those cigarettes have had the individual packages or seals thereof broken, and when

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they are intended for personal use by that person and not to be sold or offered for sale;

(5) ~~Sample Packages~~ of not more than ~~five ten~~ cigarettes each, in the possession of a representative of *either* a manufacturer or a *person* authorized pursuant to section 297.03, subdivision 10, to distribute such packages.

Sec. 3. Minnesota Statutes 1967, Section 297.05, Subdivision 3, is amended to read:

Subd. 3. Warehouse, record of deliveries and shipments. Records of all deliveries or shipments of cigarettes from a licensed warehouse to persons within this state shall be kept by the warehouse and be available to the commissioner for inspection. They shall show the name and address of the consignee, the date, the quantity of cigarettes delivered, and such other information as the commissioner may require. These records shall be ~~reserved~~ *preserved* for one year from the date of delivery of the cigarettes.

Sec. 4. *The provisions of this act shall be effective beginning July 1, 1969.*

Approved May 29, 1969.

CHAPTER 883—S. F. No. 1619

An act relating to the taxation of cigarettes and tobacco products; amending Minnesota Statutes 1967, Sections 297.07, Subdivisions 1 and 4; 297.23, Subdivision 1; and 297.35, Subdivisions 1, 5 and 8.

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

Section 1. Minnesota Statutes 1967, Section 297.07, Subdivision 1, is amended to read:

297.07 Taxation; tobacco products; distributor to file returns. Subdivision 1. **Monthly return filed with commissioner.** On or before the ~~twentieth~~ *18th* day of each calendar month every distributor with a place of business in this state shall file a return with the commissioner showing the quantity of cigarettes manufactured or brought in from without the state or purchased during the preceding calendar month and the quantity of cigarettes sold or otherwise disposed of in this state and outside this state during that

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