

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

**Section 1. MANKATO AND LIME, TOWNS OF; BLUE EARTH COUNTY; VILLAGE POWERS.** The following towns in Blue Earth county, namely Mankato and Lime, shall have and possess in addition to all other powers now or hereafter granted said towns, the same power and the same authority now possessed by villages under the laws of this state insofar as such powers are enumerated in Minnesota Statutes, Section 368.01. The town board and officers of said town shall have like powers and duties with respect to any of the powers so specified as the village council and the corresponding officers, respectively, of any such village.

**Sec. 2.** This act takes effect as to each specific town named in section 1 when approved by the town board of supervisors of such town and upon compliance with Minnesota Statutes, Section 645.021.

Approved May 10, 1971.

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**CHAPTER 233—S.F.No.1661**

[Not Coded]

*An act relating to the fire department relief association of the village of Grand Rapids.*

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

**Section 1. GRAND RAPIDS, VILLAGE OF; FIRE DEPARTMENT RELIEF ASSOCIATION.** The fire department relief association of the village of Grand Rapids may provide in its certificate of incorporation or bylaws for a lump sum service pension in an amount which does not exceed \$500 per year of service where the retiring member qualifies for a monthly service pension under Minnesota Statutes, Section 69.06, notwithstanding the limitation imposed by such section 69.06. The amount of benefit provided to a retiring fireman shall be determined by the bylaws of the relief association, and this amount shall be within the limits provided by this act. The amount of lump sum benefits so determined by the bylaws of the relief association shall not be effective until approved by the governing body of the village of Grand Rapids. Except as provided herein, the provisions of section 69.06 shall continue to apply to the fire department relief association of the village of Grand Rapids to the same extent as they did before the adoption of this act.

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

Sec. 2. This act is effective upon its approval by the governing body of the village of Grand Rapids and compliance with Minnesota Statutes, Section 645.021.

Approved May 10, 1971.

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## CHAPTER 234—H.F.No.898

*An act relating to tobacco products taxes; providing for reports on tobacco products transported into Minnesota; amending Minnesota Statutes 1969, Section 297.34, Subdivision 5.*

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

Section 1. Minnesota Statutes 1969, Section 297.34, Subdivision 5, is amended to read:

Subd. 5. **TAXATION; 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.

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