

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.

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~~.

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

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.

Approved May 10, 1971.

CHAPTER 235—H.F.No.906

An act relating to the Minnesota unfair cigarette sales act; providing for renewal dates of payments made by licensees; amending Minnesota Statutes 1969, Section 325.75, Subdivision 4.

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

Section 1. Minnesota Statutes 1969, Section 325.75, Subdivision 4, is amended to read:

Subd. 4. **TAXATION; UNFAIR CIGARETTE SALES.** Each cigarette wholesaler as defined herein, and subjobber as defined in section 297.01, subdivision 14, shall pay the respective amounts of \$100 and \$43.75, ~~per annum, in one sum yearly after January 1, 1972~~ and \$50 and \$21.88, respectively, in one sum for the period from July 1, 1971 to December 31, 1971. Such amounts shall be collected by the commissioner of taxation, ~~and~~ deposited forthwith in the state treasury and credited to the general fund. ~~Payments under this section shall be made in one sum yearly commencing July 1, 1969.~~

Approved May 10, 1971.

CHAPTER 236—H.F.No.939

An act relating to highway traffic regulations; regulation of traffic on controlled access highways; prescribing penalties; amending Minnesota Statutes 1969, Section 169.305.

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

Section 1. Minnesota Statutes 1969, Section 169.305, is amended to read:

169.305 HIGHWAY TRAFFIC REGULATION; CONTROLLED ACCESS; REGULATIONS AND PENALTIES. Subdivision 1. (a) No person shall drive a vehicle onto or from any controlled access

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