

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~~.

roadway highway except at such entrances and exits as are established by public authority.

(b) When special crossovers between the main roadways of a controlled access highway are provided for emergency vehicles or maintenance equipment and such crossovers are signed to prohibit "U" turns, it shall be unlawful for any vehicle, except an emergency vehicle or maintenance equipment, to use such crossover.

(c) The commissioner of highways may by order, and any public authority may by ordinance, with respect to any controlled access roadway highway under their jurisdictions prohibit or regulate the use of any such roadway highway by pedestrians, bicycles, or other nonmotorized traffic, or by any person operating any vehicle class or kind of traffic which is found to be incompatible with the normal and safe flow of traffic.

(d) The commissioner of highways or the public authority adopting any such prohibitory regulations shall erect and maintain official signs on the controlled access roadway on which such regulations are applicable and when so erected no person shall disobey the restrictions stated on such signs.

Subd. 2. Except for a driver of an authorized emergency vehicle in the course of performing his duties, no driver of a vehicle shall back the same upon the roadway or shoulder of any controlled access highway.

Subd. 2 3 . Any person violating the provisions of subdivision 1 this section or any order or ordinance promulgated or enacted by the commissioner of highways or a public authority pursuant thereto is guilty of a misdemeanor.

Approved May 10, 1971.

CHAPTER 237—H.F.No.1020

An act relating to tobacco products taxes; redefining quantities of tobacco products which are tax exempt; amending Minnesota Statutes 1969, Section 297.32, Subdivision 2.

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

Section 1. Minnesota Statutes 1969, Section 297.32, Subdivision 2, is amended to read:

Subd. 2. **TAXATION; TOBACCO PRODUCTS.** A tax is hereby imposed upon the use or storage by consumers of tobacco products in this state, and upon such consumers, at the rate of 20 percent of the cost of such tobacco products.

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