

~~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.

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## 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~~.

The tax imposed by this subdivision shall not apply if the tax imposed by subdivision 1 on such tobacco products has been paid.

This tax shall not apply to the use or storage of tobacco products in quantities of:

1. ~~Less~~ Not more than ~~25~~ 50 cigars;
2. ~~Less~~ Not more than 10 oz. snuff or snuff powder;
3. ~~Less~~ Not more than 1 lb. smoking or chewing tobacco or other tobacco products not specifically mentioned herein, in the possession of any one consumer.

Approved May 10, 1971.

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## CHAPTER 238—H.F.No.1068

*An act relating to cigarette and tobacco products taxes; providing for minimum penalty for failure to pay tax within the time provided for such payment and granting the commissioner authority to extend time for payment; amending Minnesota Statutes 1969, Sections 297.07, Subdivision 4; and 297.35, Subdivision 5.*

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

Section 1. Minnesota Statutes 1969, Section 297.07, Subdivision 4, is amended to read:

**Subd. 4. TAXATION; TOBACCO PRODUCTS; MONTHLY TAX PAYMENTS; PENALTY FOR NONPAYMENT.** All taxes shall be due and payable not later than the eighteenth day of the month following the calendar month in which they were incurred, and thereafter shall bear interest at the rate of six percent per annum. The commissioner in issuing his final assessment pursuant to subdivision 3 shall add to the amount of tax found due and unpaid a penalty of ten percent thereof, except that, if he finds that the distributor has made a false and fraudulent return with intent to evade the tax imposed by sections 297.01 to 297.13, the penalty shall be 25 percent of the entire tax as shown by the corrected return. If any such tax is not paid within the time herein specified for the payment thereof or within 30 days after final determination of an appeal to the Minnesota tax court relating thereto, there shall be added thereto a specific penalty equal to five percent of the amount so remaining unpaid, but in no event shall the penalty for failure to pay such tax within the time provided for such payment be less than \$10. The commissioner is authorized to extend the time for paying such tax without penalty for good cause shown.

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