

## CHAPTER 263—S.F.No.764

*An act relating to intoxicating liquor; the effect of annexation or consolidation on the validity of on-sale licenses; amending Minnesota Statutes 1969, Section 340.11, Subdivision 7a.*

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

Section 1. Minnesota Statutes 1969, Section 340.11, Subdivision 7a, is amended to read:

Subd. 7a. **INTOXICATING LIQUOR; ANNEXATION OR CONSOLIDATION; LICENSES.** Except for the limitations on ownership of licenses imposed by Section 340.13, Subdivision 3, a license validly issued within the number prescribed by this section pursuant to subdivisions 6, 7, 8 or 10 shall not be subsequently rendered invalid or illegal by reason of any consolidation or annexation of territory to a city, village, or borough, and may thereafter continue to remain in effect and be renewed. Any such license which is located in territory which is annexed to or consolidated with a municipality which operates a municipal liquor store may thereafter continue in effect and be renewed, and the provisions, including restrictions and limitations, set forth in Minnesota Statutes, Section 340.353, Subdivision 5, shall not apply to the issuance or renewal of licenses pursuant to this subdivision.

Approved May 13, 1971.

## CHAPTER 264—S.F.No.1134

[Coded]

*An act relating to intoxicating liquors, and the sale, furnishing or delivery thereof to certain persons; amending Minnesota Statutes 1969, Section 340.14, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1969, Section 340.14, is amended by adding a subdivision to read:

Subd. 1a. **INTOXICATING LIQUOR; PROHIBITED SALES; PERSONS DENIED ACCESS.** No intoxicating liquor shall be sold, furnished, or delivered for any purpose to any minor or to any person

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obviously intoxicated or to any of the persons to whom sale is prohibited by statute.

Approved May 13, 1971.

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## CHAPTER 265—S.F.No.63

[Coded]

*An act relating to the filing of notices of federal tax liens; repealing Minnesota Statutes 1969, Section 272.48.*

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

### Section 1. [272.481] UNIFORM FEDERAL TAX LIEN REGISTRATION ACT; PLACE OF FILING.

(a) Notices of liens upon real property for taxes payable to the United States, and certificates and notices affecting the liens shall be filed in the office of the register of deeds of the county in which the real property subject to a federal tax lien is situated.

(b) Notices of liens upon personal property, whether tangible or intangible, for taxes payable to the United States and certificates and notices affecting the liens shall be filed as follows:

(1) if the person against whose interest the tax lien applies is a corporation or a partnership whose principal executive office is in this state, as these entities are defined in the internal revenue laws of the United States, in the office of the secretary of state;

(2) in all other cases in the office of the register of deeds of the county where the taxpayer resides at the time of filing of the notice of lien.

Sec. 2. [272.482] EXECUTION OF NOTICES AND CERTIFICATES. Certification by the secretary of the treasury of the United States or his delegate of notices of liens, certificates, or other notices affecting tax liens entitles them to be filed and no other attestation, certification, or acknowledgement is necessary.

### Sec. 3. [272.483] DUTIES OF FILING OFFICER.

(a) If a notice of federal tax lien, a refiling of a notice of tax lien, or a notice of revocation of any certificate described in clause (b) is presented to the filing officer and

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