

the licensee or other person involved in the hearing, and service shall be complete upon mailing. After every hearing, the commissioner shall make his findings and his order in writing. The findings and order shall be filed in the office of the commissioner, and a copy sent by mail or otherwise to the person to whom the notice was directed.

(4) Said commissioner may, upon notice and after hearing, suspend or revoke any permit issued under the cigarette tax provisions and the rules and regulations of the commissioner of taxation promulgated thereunder, for failure of the permit holder to comply with any provisions of this unfair cigarette sales act or any rule or regulation adopted thereunder. The suspension or revocation of a permit shall be for a period of not less than 15 days from the date of suspension or revocation for the first violation of this act; not less than 45 days from the date of suspension or revocation for the second violation of this act; all subsequent violations shall be punishable by suspension or revocation of a permit for a period of not less than 45 days and not more than one year; and no permit shall be issued for the location designated in the suspended or revoked permit, during the period of suspension or revocation. The commissioner may refuse to grant a cigarette wholesaler or subjobber license to any person who violates the provisions of sections 325.67 to 325.75, or any other act applicable to the sale of cigarettes, or any rule or regulation promulgated or adopted by the commissioner for the enforcement or regulation of the sale of cigarettes.

Approved May 17, 1971.

CHAPTER 372—S.F.No.1343

[Not Coded]

An act relating to tax levies for the road and bridge fund in the county of Itasca.

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

Section 1. ITASCA COUNTY; ROAD AND BRIDGE TAX LEVY. Notwithstanding the provisions of Minnesota Statutes, Section 163.05, the county board of Itasca county may levy taxes for the county road and bridge fund in an amount which does not exceed 35 mills on the dollar of the taxable valuation of the county.

Sec. 2. Before any increase in the levy authorized by section 1 is made, the governing body of the governmental subdivision named in

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

section 1 shall hold a public hearing on the question. Notice of the time and place of said hearing shall be published in one or more legal newspapers of general circulation in the area once in each week for two successive weeks prior to said hearing. The published notice shall be in a form determined by the governing body, which form shall be sufficient in size and prominent in format in order to attract the attention of the reader. In any event the notice shall be of a size at least two columns in width by six inches in length. The notice shall set forth the percentage of increase over the existing levy and the number of mills or dollars increase proposed.

Sec. 3. This act is effective upon its approval by the governing body of the governmental subdivision named in section 1, and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 17, 1971.

CHAPTER 373—S.F.No.1352

[Not Coded]

An act relating to the park and recreation board of the city of Minneapolis; providing a tax levy limit for the park and recreation fund.

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

Section 1. MINNEAPOLIS, CITY OF; TAX LEVY FOR PARK AND RECREATION FACILITIES. Subdivision 1. The park and recreation board of the city of Minneapolis may levy annually on the real and personal property of the city a tax not exceeding 8.7 mills on each dollar of the assessed valuation of the city for the purpose of acquiring, equipping, improving, maintaining, operating, and governing parks, parkways, playgrounds and other recreational facilities, and conducting recreational programs for the public use.

Sec. 2. Any levy under this act shall not be in addition to any levy now authorized for any of such purposes by the charter of the city or by Laws 1969, Chapter 592; the amount of such levy shall be subject to the supervision of any fiscal control agency which is now or hereafter provided in the charter of any such city. All taxes so levied shall be certified to the county auditor on or before October 10 each year, and shall be collected with, and the payment thereof enforced, in the same manner as the general tax and with like penalties and interest.

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