

CHAPTER 428—H.F.No.231

An act relating to cigarette taxes; imposing an additional tax on cigarettes; amending Minnesota Statutes 1969, Section 297.02, Subdivision 1.

[REVISOR'S BILL]

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

Section 1. Minnesota Statutes 1969, Section 297.02, Subdivision 1, is amended to read:

297.02 TAXATION; CIGARETTES; RATES. Subdivision 1. **RATES.** A tax is hereby imposed upon the sale of cigarettes in this state or having cigarettes in possession in this state with intent to sell and upon any person engaged in business as a distributor thereof, at the following rates, subject to the discount provided in section 297.03:

(1) On cigarettes weighing not more than three pounds per thousand, ~~six~~ six and one-half mills on each such cigarette;

(2) On cigarettes weighing more than three pounds per thousand, ~~12~~ 13 mills on each such cigarette.

Sec. 2. For the purposes of chapter 297, the provisions of this act shall be effective as of May 29, 1969.

Approved May 21, 1971.

CHAPTER 429—H.F.No.309

[Coded in Part]

An act relating to education; providing for the composition of the Minnesota higher education coordinating commission, creating a higher education advisory council; amending Minnesota Statutes 1969, Section 136A.02, Subdivisions 1 and 2 and by adding a subdivision.

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

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