

(b) The commissioner shall issue without charge an employee's motor vehicle permit to any state employee who, for the purpose of performing official duties, must enter places where park stickers are required. The employee shall display his employee's permit on his motor vehicle in the same manner as state park stickers are displayed. A motor vehicle displaying only an employee's permit may not enter a place where park stickers are required if the vehicle is used for purposes other than those authorized by this clause (b).

(c) No state park permit is necessary for entry of a motor vehicle into a state park, state monument, state recreation area, or state wayside, on one day each calendar year which the commissioner may designate as state park open house day for the purpose of acquainting the public with state parks, monuments, recreation areas, and waysides. The commissioner shall announce the date of state park open house day at least 30 days in advance of the open house.

(d) No state park permit is necessary, nor shall any fee, including a parking fee, be charged, for entry of a motor vehicle into that part of Fort Snelling state park commonly known as Fort Snelling Memorial Chapel island.

Sec. 2. This act is effective the day following its final enactment.

Approved April 19, 1973.

CHAPTER 118—S.F.No.1192

An act relating to taxation; providing for a tax on certain deeds; amending Minnesota Statutes 1971, Section 287.21.

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

Section 1. Minnesota Statutes 1971, Section 287.21, is amended to read:

287.21 DEED TAX; CORPORATE REORGANIZATIONS; IMPOSITION OF TAX; DETERMINATION OF TAX. Subdivision 1. There is hereby imposed on each deed, instrument, or writing by which any lands, tenements, or other realty in this state shall be granted, assigned, transferred or otherwise conveyed, a tax deter-

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mined in the following manner. When transfers are made by instruments pursuant to mergers, consolidations, sales or transfers of substantially all of the assets of corporations pursuant to plans of reorganization or there is no consideration or when the consideration, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, is \$1,000 or less, the tax shall be \$2.20. When the consideration, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds \$1,000 the tax shall be \$2.20 plus \$1.10 for each \$500 or fractional part of \$500 in excess of \$1,000.

Subd. 2. The proceeds of the taxes levied and collected under sections 287.21 to 287.36 shall be credited to the general fund.

~~Subd. 3. This section is effective on January 1, 1968.~~

Sec. 2. This act is effective upon final enactment.

Approved April 19, 1973.

CHAPTER 119—S.F.No.1137

An act relating to taxation; providing for the disposition of seized untaxed cigarettes; amending Minnesota Statutes 1971, Section 297.08, Subdivision 3.

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

Section 1. Minnesota Statutes 1971, Section 297.08, Subdivision 3, is amended to read:

Subd. 3. **TAXATION; CIGARETTE TAX; INVENTORY; JUDICIAL DETERMINATION; APPEAL; DISPOSITION OF SEIZED PROPERTY.** Within two days after the seizure of any alleged contraband, the person making the seizure shall deliver an inventory of the property seized to the person from whom the seizure was made, if known, and file a copy with the commissioner. Within ten days after the date of service of the inventory, the person from whom the property was seized or any person claiming an interest in the property may file with the commissioner a demand for a judicial determination of the question as to whether the property was lawfully subject to seizure and forfeiture, and thereupon the commissioner, within 30 days, shall institute an action in the district court of the county where the seizure was

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