

Section 1. Minnesota Statutes 1971, Section 297.22, Subdivision 3, is amended to read:

Subd. 3. **TAXATION; CIGARETTES; EXEMPTION.** This tax shall not apply to the use or storage of cigarettes in quantities of 200 or less in the possession of any one consumer, provided that such cigarettes were carried into this state by such consumer.

Sec. 2. The provisions of this act shall be effective upon final passage and approval.

Approved May 21, 1973.

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#### CHAPTER 456—S.F.No.1025

[Coded]

*An act relating to taxation; real property; providing for taxation of townhouse property; amending Minnesota Statutes 1971, Section 273.13, by adding a subdivision.*

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

Section 1. Minnesota Statutes 1971, Section 273.13, is amended by adding a subdivision to read:

Subd. 7c. **TAXATION; REAL PROPERTY; TOWNHOUSES; COMMON AREAS.** Townhouse property shall be classified and valued as is other property under this section except that the value of the townhouse property shall be increased by the value added by the right to use any common areas in connection with the townhouse development. The common areas of the development shall not be separately taxed. The total value of the townhouse property, including the value added as provided herein, shall have the benefit of homestead treatment or other special classification if the townhouse otherwise qualifies.

Sec. 2. This act is effective for taxes assessed and levied in the year 1973 and thereafter and payable in the year 1974 and thereafter.

Approved May 21, 1973.

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