

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

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

made to determine the issue of forfeiture. The action shall be brought in the name of the state and shall be prosecuted by the county attorney or by the attorney general. The court shall hear the action without a jury and shall try and determine the issues of fact and law involved. Whenever a judgment of forfeiture is entered, the commissioner may, unless the judgment is stayed pending an appeal to the supreme court, either (1) deliver the forfeited property to the commissioner of public welfare for use by patients in state institutions or (2) cause the same to be destroyed or (3) cause the forfeited property to be sold at public auction as provided by law. If a demand for judicial determination is made and no action is commenced as provided in this subdivision, the property shall be released by the commissioner and redelivered to the person entitled to it. If no demand is made, the property seized shall be deemed forfeited to the state by operation of law and may be disposed of by the commissioner as provided where there has been a judgment of forfeiture. Whenever the commissioner is satisfied that any person from whom property is seized under sections 297.01 to 297.13 was acting in good faith and without intent to evade the tax imposed by sections 297.01 to 297.13, he shall release the property seized, without further legal proceedings.

Sec. 2. The provisions of this act shall be effective the day following its final enactment.

Approved April 19, 1973.

CHAPTER 120—S.F.No.1012

[Not Coded]

An act relating to the town of Breitung in the county of St. Louis; conferring certain village powers on said town.

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

Section 1. **BREITUNG, TOWN OF; VILLAGE POWERS.** The town of Breitung in St. Louis county shall have and possess in addition to all other powers now or hereafter granted said town, the same power and the same authority now possessed by villages under the laws of this state insofar as such powers are enumerated in Minnesota Statutes, Sections 412.111; 412.191; 412.221; 412.231; 412.301; 412.491; 412.851; 412.871; 429.011 to 429.101; 465.01; and 471.62. The town board thereof may adopt, amend, or repeal such ordinances, rules, and bylaws for any purposes so enumerated as it deems expedient.

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