

arising from his adoption of one or more children, including attorney fees, court costs, social or adoption agency fees, and other necessary costs in connection with an adoption; such total expense, however, shall not exceed \$450 ~~\$1,250~~ per child adopted. If under the taxpayer's system of accounting, the expense is deductible in two different taxable years, the total deduction for the two years shall not exceed \$450 ~~\$1,250~~ per child.

Approved May 21, 1973.

CHAPTER 447—S.F.No.415

An act relating to intoxicating liquors; fees for licensing the sale of non-intoxicating malt liquor; amending Minnesota Statutes 1971, Section 340.02, Subdivisions 2 and 3.

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

Section 1. Minnesota Statutes 1971, Section 340.02, Subdivision 2, is amended to read:

Subd. 2. **INTOXICATING LIQUOR; LICENSE FOR SALE OF NON-INTOXICATING MALT LIQUOR; "ON-SALE" FEES.** Retail "on-sale" licenses shall permit the licensee to sell such non-intoxicating malt liquors for consumption on the licensed premises, and the license fee therefor shall be \$10 per annum, unless the county or municipality wherein the premises are situated shall fix a higher fee to be paid to such county or municipality fixed by and paid to the county or municipality wherein the premises are situated. "On-sale" licenses shall be granted only to drug stores, restaurants, hotels, bona fide clubs, and establishments for the sale of non-intoxicating malt beverages, cigars, cigarettes, all forms of tobacco, beverages, and soft drinks at retail.

Sec. 2. Minnesota Statutes 1971, Section 340.02, Subdivision 3, is amended to read:

Subd. 3. **"OFF-SALE"; FEES.** Retail "off-sale" licenses shall permit the licensee to sell non-intoxicating malt liquors in original packages for consumption off the premises only, and the license fee therefor shall be not more than \$25 per annum fixed by and paid to the county or municipality wherein the premises are situated.

Approved May 21, 1973.

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