All of the following described governmental subdivisions in Section 36, excepting therefrom the right of way of the Soo Line Railroad: the West Half of the Northeast Quarter; and the East Half of the Southwest Quarter.

Sec. 2.   The commissioner of administration for the commissioner of natural resources is authorized to acquire, in the manner provided in section 1, lands or interests in lands for access to William O'Brien State Park as follows:

In Section 25, Township 32 North, Range 20 West.

The West two rods of the Southwest Quarter of the Northeast Quarter; the West two rods of the North two rods of the Northwest Quarter of the Southeast Quarter; and the East two rods of the Southeast Quarter of the Northwest Quarter.

An easement for travel four rods in width across the Northwest Quarter of the Northeast Quarter and the Northeast Quarter of the Northwest Quarter, extending from the property above described to the public highway known as 199th Street North.

Sec. 3.   This act is effective the day following final enactment.

Approved May 21, 1973.

CHAPTER 483—H.F.No.1755

[Coded in Part]

An act relating to taxation; providing certain credits for brewers; amending Minnesota Statutes 1971, Section 340.47, Subdivision 2.

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

Section   1.   Minnesota   Statutes   1971,   Section   340.47, Subdivision 2, is amended to read:

Subd. 2.   TAXATION; BREWERS' CREDITS; FERMENTED MALT BEVERAGES. An excise tax is hereby assessed, imposed, and levied upon the sale, either directly or indirectly of fermented malt beverages other than for shipment in interstate or foreign commerce.   Such tax shall not be imposed or collected upon fermented malt beverages given away by a brewery for consump-

Changes or additions indicated by <u>underline</u>, deletions by s̶t̶r̶i̶k̶e̶o̶u̶t̶.

tion only upon the brewery premises, for which no charge of any kind is made or collected; nor shall fermented malt liquors distributed to brewery employees for consumption only upon the brewery premises pursuant to a contract of employment be subject to such tax. Such tax shall be levied and collected at the rate of $2.00 per barrel of 31 gallons, containing not more than 3.2 percent of alcohol by weight, and a tax of $4.00 per barrel of 31 gallons containing more than 3.2 percent of alcohol by weight, and at a proportional rate for fractional parts thereof. All the receipts from these taxes shall be paid into the general fund by the liquor control commissioner. Any brewer producing and selling within this state fermented malt beverages shall receive a credit of 50 percent of the tax on the first 40,000 barrels containing not more than 3.2 percent of alcohol by weight, and a credit of 50 percent of the tax on the first 40,000 barrels containing more than 3.2 percent of alcohol by weight.

Sec. 2.   340.47 Subd. 2a. This act is in effect on July 1, 1973. On August 15, 1973, and on the 15th day of each month thereafter, Minnesota brewers may take the credit authorized by this act, but the total credit allowed shall not exceed the allowable credit on more than 40,000 barrels containing not more than 3.2 percent of alcohol by weight, and 40,000 barrels containing more than 3.2 percent of alcohol by weight, produced and sold in Minnesota in any fiscal year beginning July 1, 1973.

Approved May 21, 1973.

CHAPTER 484—H.F.No.1844

[Not Coded]

An act relating to the city of Redwood Falls; authorizing payment of lump sum retirement benefits to firemen.

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

Section 1.   **REDWOOD FALLS, CITY OF; FIREMEN'S RETIREMENT PAYMENTS.** Notwithstanding any provision of law or municipal charter or ordinance to the contrary, the bylaws of the fire department relief association of the city of Redwood Falls may provide for the payment to a member who shall retire after not less than 20 years of service as a fire fighter for the city of a lump sum service pension. The amount of such pension shall not exceed $400 for each year of service.

Changes or additions indicated by underline, deletions by strikeout.