

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~~.

Sec. 2. Any payments made to any such member in excess of the statutory limits between January 1, 1973 and the effective date of this act are hereby validated.

Sec. 3. This act is effective upon approval by the city council of the city of Redwood Falls and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved May 21, 1973.

CHAPTER 485—H.F.No.1978

[Not Coded]

An act relating to the Minnesota Historical Society; appropriating money for the acquisition, maintenance, and security of a historic site.

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

Section 1. **APPROPRIATION; MINNESOTA HISTORICAL SOCIETY; HARKIN-MASSOPUST STORE.** There is appropriated to the Minnesota Historical Society from the general fund in the state treasury, the sum of \$55,000, for the acquisition, maintenance, and security of the Harkin-Massopust store at West Newton in Nicollet county as a historic site. The amount of funds required to meet expenses shall be paid to the Society upon certification by the Director of the Minnesota Historical Society of this amount to the state auditor. The funds appropriated by this act shall not cancel until the project is complete.

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

Approved May 21, 1973.

CHAPTER 486—H.F.No.2127

An act relating to courts; setting the salary of the judge of municipal court in North St. Paul; amending Minnesota Statutes 1971, Section 488.21, Subdivision 2.

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