

Sec. 14. This act is effective the day following final enactment.

Approved February 6, 1976.

CHAPTER 4—S.F.No.816

An act relating to towns; requiring towns to file financial reports with the state auditor; amending Minnesota Statutes 1974, Section 366.22.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 366.22, is amended to read:

366.22 TOWNS; FINANCIAL REPORT; STATE AUDITOR COPY. The clerk shall post a copy of the report at the place of holding the ~~town-annual~~ meeting at least half an hour before the time for opening the polls. The report shall also be publicly read by the clerk to the meeting, and the whole or any portion thereof may be referred by the meeting to a committee, which shall examine the same and report to the meeting thereon. For making the report the clerk shall receive one-half of the fees allowed by law for making the original report. One copy of the report shall be furnished promptly to the state auditor.

Approved February 6, 1976.

CHAPTER 5—S.F.No.866

[Coded in Part]

An act relating to liquor; abolishing the office of liquor control commissioner and transferring the powers and duties thereof to the commissioners of public safety and revenue; amending Minnesota Statutes 1974, Chapter 299A, by adding a section; Sections 299A.01, Subdivision 3; 340.44; 340.47, Subdivision 2; 340.485, Subdivision 1; and 340.492; repealing Minnesota Statutes 1974, Sections 299A.01, Subdivision 4; 340.08; 340.09; 340.485, Subdivision 4; and 340.491.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 1974, Section 299A.01, Subdivision 3, is amended to read:

Subd. 3. INTOXICATING LIQUOR; LIQUOR CONTROL DEPARTMENT; TRANSFER OF POWERS AND DUTIES. Subject to the provisions of Laws 1969, Chapter 1129, and to other applicable laws the commissioner shall organize the department and employ such other of-

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fficers; employees; and agents as he may deem necessary to discharge the functions of his department; define the duties of such officers; employees; and agents and to delegate to them any of his powers; duties; and responsibilities subject to his control and under such conditions as he may prescribe. Appointments to exercise delegated power shall be by written order filed with the secretary of state. No such delegation or assignment of a power or duty by the commissioner to an employee of the department shall be made in respect to, or in a manner resulting in a reenactment of, the powers, duties or responsibilities contained in section 299C.03, and acts amendatory thereof, except to the division of the bureau of criminal apprehension. ~~Officers; Employees; and agents~~ of the department of public safety are in the classified service of the state civil service except where otherwise specifically provided for by law.

Sec. 2. Minnesota Statutes 1974, Chapter 299A, is amended by adding a section to read:

[299A.02] COMMISSIONER OF PUBLIC SAFETY; LIQUOR CONTROL FUNCTIONS. Subdivision 1. DIRECTOR OF DIVISION OF LIQUOR CONTROL. No employee of the department of public safety having any responsibility for the administration or enforcement of chapter 340 shall have a direct or indirect interest in the manufacture, transportation or sale of intoxicating liquor or any malt or vinous beverages, intoxicating, non-intoxicating, or commercial or industrial alcohol. The commissioner shall remove an employee of the department in the unclassified civil service for any violation of sections 340.02, 340.031 to 340.036, 340.11 to 340.19, 340.355 to 340.357, 340.402 to 340.408, 340.44 to 340.493, 340.53 to 340.56, 340.601 to 340.62, or 340.70 to 340.983. Violation of the preceding sections by a classified employee of the department shall be grounds for removal of that employee pursuant to section 43.24.

Subd. 2. GENERAL POWERS. The commissioner shall administer and enforce the provisions of chapter 340 except for those provisions thereof for which administration and enforcement are reserved to the commissioner of revenue.

Subd. 3. REPORTS; RULES. The commissioner shall have power to require periodic factual reports from all licensed importers, manufacturers, wholesalers and retailers of intoxicating liquors and to make all reasonable rules to effect the object of chapter 340. The rules shall include provisions for assuring the purity of intoxicating liquors and the true statement of its contents and proper labeling thereof with regard to all forms of sale.

Subd. 4. SUBPOENAS. In all matters relating to his official duties, the commissioner shall have the powers possessed by courts of law to issue subpoenas and cause them to be served and enforced. All public officials, and their respective deputies and employees, and all individuals, partnerships, firms, corporations, incorporated and unincorporated

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associations, and others who manufacture, transport, or sell intoxicating liquor, or are connected therewith in any manner, shall at all times attend and answer under oath the commissioner's lawful inquiries, produce and exhibit such books, accounts, documents and property as he may desire to inspect, and in all things aid him in the performance of his duties.

Sec. 3. Minnesota Statutes 1974, Section 340.44, is amended to read:

340.44 **DEFINITIONS.** For the purposes of sections 340.44 to 340.56:

(1) "Brewer" means any person who manufactures malt liquor containing more than one-half of one percent of alcohol by volume;

(2) "Wholesaler" means any person who sells such malt liquor and intoxicating liquors to retail dealers;

(3) "Retailer" means any person who sells such malt liquor and intoxicating liquors to a consumer;

(4) "Commissioner" means the ~~liquor control~~ commissioner of public safety ;

(5) "Fermented malt beverages" means any fermented malt liquor potable as a beverage containing more than one-half of one percent of alcohol by volume.

Sec. 4. Minnesota Statutes 1974, Section 340.47, Subdivision 2, is amended to read:

Subd. 2. **ON 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 consumption 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 per barrel of 31 gallons, containing not more than 3.2 percent of alcohol by weight, and a tax of \$4 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 of revenue . 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

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3.2 percent of alcohol by weight.

Sec. 5. Minnesota Statutes 1974, Section 340.485, Subdivision 1, is amended to read:

340.485 TAXES ON WINES AND SPIRITUOUS LIQUORS. Subdivision 1. **MANNER AND TIME OF PAYMENT; PENALTIES; DEPOSIT OF TAX PROCEEDS.** ~~After July 1, 1969;~~ The tax on wines and spirituous liquors, on which the excise tax has not been previously paid, shall be paid to the commissioner of revenue by persons having on file with the ~~liquor control~~ commissioner a good and sufficient bond as provided in subdivision 2 ~~hereof~~ on or before the tenth day of the month following the month in which the first sale is made in this state by a licensed manufacturer or wholesaler. Every such person liable for any tax on wines or spirituous liquors imposed by section 340.47 shall file with the commissioner on or before the tenth day of the month following first sale in this state by a licensed manufacturer or wholesaler a return in such form and showing such information as the commissioner shall by rule or regulation prescribe, and shall keep such records and render such reports as the commissioner shall by rule or regulation prescribe. If the excise tax ~~shall is~~ not be paid when due, there shall be added to the tax an amount equivalent to five percent per month from the date the tax became due until paid. If any person ~~shall file~~ files a false or fraudulent return, there shall be added to the tax a sum equivalent to 100 percent of the amount of the tax evaded or attempted to be evaded. Any person liable for any tax on wines or spirituous liquors not having on file a good and sufficient bond shall pay the tax within 24 hours after first sale in this state. The commissioner shall pay all moneys received to the state treasurer in the general fund .

Sec. 6. Minnesota Statutes 1974, Section 340.492, is amended to read:

340.492 MANNER AND TIME OF PAYMENT; PENALTIES; DEPOSIT OF TAX PROCEEDS. ~~Within 30 days after July 1, 1953;~~ The ~~liquor control~~ commissioner of revenue shall issue rules adopting the reporting method for paying and collecting the excise tax on fermented malt beverages. The rules shall require such reports to be filed with and the excise tax to be paid to the commissioner on or before the fifteenth day of the month following the month in which the importation into or the first sale is made in this state, whichever first occurs. If the excise tax ~~shall is~~ not be paid when due, there shall be added to the amount of the tax as penalty a sum equivalent to ten percent thereof, and in addition thereto interest on the tax and penalty at the rate of one percent a month or major portion thereof from the date the tax became due until paid. The commissioner shall ~~pay deposit~~ all moneys received to the state treasurer and the same shall be deposited in the funds as provided by section 340.47, subdivision 2.

Sec. 7. **[340.081] TRANSFER OF POWERS AND DUTIES.** The office of liquor control commissioner as heretofore constituted is

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hereby abolished. All powers and duties now vested in the liquor control commissioner are transferred to the commissioner of public safety except for the duties specified in sections 4 to 6 which are transferred to the commissioner of revenue.

The commissioners of public safety and of revenue are deemed to be the successors of the liquor control commissioner and the matters within the jurisdiction of the former commissioner and shall not be deemed a new authority.

Any proceeding, court action, prosecution, or other business undertaken or commenced prior to the passage of this act are hereby assigned to the commissioners of public safety and of revenue as appropriate and may be completed by them.

Sec. 8. All unexpended funds appropriated to the commissioner or the department of liquor control are hereby transferred and reappropriated to the commissioners of public safety and of revenue. The commissioner of finance shall allocate transferred funds in relationship to the transferred functions.

Sec. 9. All classified positions in the former department of liquor control and their incumbents on the effective date of this act are hereby transferred to the departments of public safety and of revenue. The commissioner of administration shall allocate each position between the two receiving departments in relationship to the functions transferred.

Sec. 10. The commissioner of public safety shall review the current operations of the liquor control division as well as all applicable statutes and shall, no later than December 31, 1976, make specific written recommendations to the governor and the legislature concerning the improvement of the operation and the updating of the statutes. In particular, the commissioner shall address himself to issues of efficient and modern management, to civil rights of individuals and other issues to which the current statutes relate.

Sec. 11. **REVISOR'S INSTRUCTIONS.** In the next and subsequent editions of Minnesota Statutes, the revisor shall change the references from the department of liquor control and the liquor control commissioner to the commissioner of public safety or, in the case of the transfers of functions under sections 4 to 6, to the commissioner of revenue consistent with this act.

Sec. 12. Minnesota Statutes, Sections 299A.01, Subdivision 4; 340.08; 340.09; 340.485, Subdivision 4; and 340.491, are repealed.

Sec. 13. This act is effective the day following its final enactment.

Approved February 6, 1976.

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