

## CHAPTER 162—H. F. No. 374

*An act relating to the excise tax on gasoline and amending Mason's 1940 Minnesota Supplement, Section 2720-71.*

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

Section 1. **Law amended.**—Mason's 1940 Minnesota Supplement, Section 2720-71, is hereby amended to read as follows :

2720-71. **Excise tax on gasoline.**—There is hereby imposed an excise tax of four cents per gallon on all gasoline used in producing and generating power for propelling motor vehicles used on the public highways of this state. *This tax shall be payable at the times, in the manner, and by persons specified in Mason's Minnesota Statutes of 1927, Section 2720-77, and in Mason's 1940 Minnesota Supplement, Section 2720-72.*"

Sec. 2. **Distributors to pay additional tax on all gas on hand.**—It shall be the duty of every distributor and of every person who sells gasoline to certify to the commissioner of taxation the number of gallons of gasoline in his possession at the time this act takes effect, reporting same in a manner approved by the commissioner of taxation, and to pay the additional tax herein provided on said gasoline in his possession by not later than the 25th day of the month in which this act takes effect ; provided that in such certification each distributor and person selling gasoline who had tax paid gasoline in possession on September 1, 1940, may take credit for the amount thereof against the amount of gasoline required to be certified to the commissioner by this section.

Sec. 3. **Effective May 1, 1941.**—This act shall take effect the first day of the month following approval thereof by the Governor.

Approved April 9, 1941.

## CHAPTER 163—S. F. No. 628

*An act to amend Laws of 1913, Chapter 500, Section 6, as amended by Laws of 1939, Chapter 197, Section 1, being "an act to enable a county or counties to establish and maintain tuberculosis sanatoria."*

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

Section 1. **Law amended.**—That Laws of 1913, Chapter 500, Section 6, as amended by Laws of 1939, Chapter 197, Sec-