

that in case any parcel of land bearing standing timber or timber products is sold at public auction for more than the appraised value, the amount bid in excess of the appraised value shall be allocated between the land and the timber in proportion to the respective appraised values thereof, and no standing timber or timber products shall be removed from such land until the amount of such excess bid allocated to timber or timber products shall have been paid in addition to the appraised value thereof. When sales are made on such terms the interest rate on the unpaid portion shall be four per cent per annum. The purchaser at such sale shall be entitled to immediate possession, subject to the provisions of any existing valid lease made in behalf of the state."

Approved March 26, 1945.

CHAPTER 151—S. F. No. 543

An act relating to the sale of certain lands in state forests.

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

Section 1. Sale of certain state forest land. Any tract of state land or tax-forfeited land situated in a zoned county in an area not restricted against use for agriculture within any state forest, and withdrawn from sale under the provisions of the law creating such forest, but which is not otherwise restricted as to sale, may, if found by the commissioner of conservation to be more suitable for agricultural purposes than for forestry or other conservation purposes, upon recommendation by resolution of the county board, be released by order of the commissioner from such withdrawal from sale, and shall thereupon be subject to sale under applicable laws in like manner as if it had not been so withdrawn.

Approved March 26, 1945.

CHAPTER 152—S. F. No. 561

An act relating to tax on gasoline and gasoline substitutes, and amending Minnesota Statutes 1941, Sections 296.10 as amended by Laws 1943, Chapter 320, Section 7; 296.18; 296.21 and 296.22, as amended by Laws 1943, Chapter 320, Section 14.

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

Section 1. Minnesota Statutes 1941, Section 296.10, as amended by Laws 1943, Chapter 320, Section 7, is amended to read as follows:

"296.10. Interstate transport permits. Any person who transports petroleum products into this state or *within this state* for storage, sale, distribution or use therein, in truck transports, shall make application and secure from the commissioner a transport permit which shall bear a distinctive number for each *cargo tank* so used. The permit shall be carried in *an accessible container attached to the cargo tank* while the transport is in this state, and the permit number shall be printed in six inch letters in a conspicuous place on *the left front and right rear ends* of the *cargo tank* for which the permit number is issued. The permit shall expire annually on *December 31*.

Sec. 2. Minnesota Statutes 1941, Section 296.18, is amended to read as follows:

"296.18. Reimbursement in certain cases. Subdivision 1. Any person who shall buy and use gasoline for any purpose other than use in motor vehicles, and who shall have paid the gasoline excise tax directly or indirectly through the amount of the tax being included in the price of the gasoline, or otherwise, shall be reimbursed and repaid the amount of the tax paid by him upon *filing with* the commissioner a verified claim in such form and containing such information as the commissioner shall require and accompanied by the original invoice thereof. The claim shall set forth the total amount of the gasoline so purchased and used by him other than in motor vehicles, and shall state when and for what purpose it was used. If the commissioner be satisfied that the claimant is entitled to payment, he shall approve the claim and transmit it to the state auditor. No repayment shall be made unless the claim and invoice shall be *filed with* the commissioner within six months from the date of the purchase. *The claim and invoices shall be deemed to have been filed with the commissioner as herein required if postmarked within the six month period.*

Subd. 2 Any person who shall buy and use gasoline for aeronautical or aviation purposes, may, at the time of purchase or thereafter, fill out and file with the inspector a verified statement setting forth the total amount of gasoline so bought and used by him for aeronautical or aviation purposes and such other information as the inspector shall require, which statement shall be accompanied by the original invoice

therefor. If claim for the repayment of such tax is not made within six months from the date of such purchase, all excise taxes collected on such gasoline bought and used for aeronautical or aviation purposes shall be placed in a separate fund and shall be expended solely for any one or more of the following purposes or objects:

(1) The marking of state trunk highways, or land or buildings nearby or adjacent thereto, with navigation markers indicating such things as highway numbers, towns, distances, direction indicators and other similar aviation aids;

(2) The acquisition, construction and maintenance of strip landing fields nearby or adjacent to state trunk highways in such locations as the Minnesota aeronautics commission may approve;

(3) The maintenance and support of the Minnesota aeronautics commission.

Funds may be expended for (1) or (2) above, by the commissioner of highways without further appropriation, but funds may be used for (3) above only in such amounts and manner as the legislature may from time to time specifically direct.

Subd. 3. Every person who shall make any false statement in any claim or invoice *filed with* the commissioner, or knowingly *file with* the commissioner any claim or invoice containing any false statement or collect or cause to be paid to him or to any other person a refund without being entitled thereto, shall forfeit the full amount of the claim and be guilty of a misdemeanor. *Every person who is convicted under the provisions of this subdivision shall be prohibited from filing with the commissioner any claim for refund upon gasoline purchased within six months after such conviction.*"

Sec. 3. Minnesota Statutes 1941, Section 296.21, is amended to read as follows:

"296.21. Dealers and distributors to keep accurate records. Subdivision 1. All distributors and dealers shall keep a true and accurate record of all purchases, transfers, sales and use of petroleum products in a manner approved by the commissioner, and shall retain all such records for *four* years.

Subd. 2. The books and records of all common and all contract carriers of petroleum products, distributors, dealers, and persons selling or using special use fuel on the public highways of this state, shall be made accessible to the commissioner or his authorized representative.

Subd. 3. *On or before the tenth day of each month, every common and every contract carrier of petroleum products shall file with the commissioner in a manner approved by him a report showing the unloading date of all shipments of petroleum products and such other information as he may require."*

Sec. 4. Minnesota Statutes 1941, Section 296:22, as amended by Laws 1943, Chapter 320, Section 14, is amended to read as follows:

"296.22. Containers to be painted red. Subdivision 1. *The outsides of all barrels, cans or like containers used for storing, shipping or delivering gasoline or other petroleum products having a flash point of less than 100 degrees Fahrenheit when tested with the Tagliabue closed cup tester shall be painted red in their entirety or identified in a manner approved by the commissioner, and such containers shall not be used for any other product. Nothing herein shall prevent the distributor from placing his name, trademark or other identification on such containers.*

Subd. 2. Tank wagons with separate compartments for gasoline, fuel oil, or farm tractor fuel shall have red tags attached to the faucets from which are drawn gasoline and other petroleum products having a flash point of less than 100 degrees Fahrenheit when tested with the Tagliabue closed cup tester.

Subd. 3. Gasoline and other petroleum products having a flash point of less than 100 degrees Fahrenheit when tested with the Tagliabue closed cup tester shall not be pumped through the same pump or marketing lines as are used for other petroleum products except by special permission of the commissioner.

Subd. 4. All visible pipes through which are drawn gasoline and other petroleum products having a flash point of less than 100 degrees Fahrenheit when tested with the Tagliabue closed cup tester shall be painted red.

Subd. 5. Fuel tanks or motor vehicles shall not be filled while the motor is running nor while any of the occupants or attendants are smoking.

Subd. 6. Tank wagons and truck transports used in transporting petroleum products shall be identified with the name or recognized trademark of the company transporting petroleum products. The name or names shall be painted on the cargo tank with letters six inches in height or larger.

Subd. 7. No gasoline shall be unloaded by any person from truck transports between the hours of 9:00 P. M. and 5:30 A. M. except by special permission of the commissioner.

Subd. 8. Gasoline shall conform to the specifications by which it is offered for sale or sold.

Subd. 9. Charging a higher price for gasoline drawn from one pump than from another at the same place shall be prima facie evidence that the higher priced product is a better quality gasoline for the purpose for which it is to be used.

Subd. 10. Each gasoline pump in this state shall have the total sales price per gallon posted on the pump in a conspicuous manner."

Approved March 26, 1945.

CHAPTER 153—S. F. No. 338

An act providing for the establishment, maintenance and control of Nerstrand Woods State Park.

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

Section 1. Nerstrand Woods State Park established.

Upon receipt from the United States, pursuant to an agreement to exchange lands of the state heretofore approved by the Land Exchange Commission, of title to certain lands located in Sections 9 and 16, Township 110 North, Range 19 West, in Rice County, Minnesota, the same, together with any other lands in such sections now or hereafter forfeited to the state for non-payment of taxes, or otherwise acquired as herein provided, shall be and hereby are withdrawn from sale, set apart, established and dedicated as a state park to be known as Nerstrand Woods State Park.

Sec. 2. Acquisition of lands; perfecting title thereto. The commissioner of conservation is hereby authorized to initiate any legal action which in his opinion is desirable upon the advice of the attorney general, to cure any defects in title or perfect the title of any of the lands affected hereby, and he may acquire any outstanding interests in such lands or the title to any other privately owned lands adjacent to the lands dedicated for state park purposes hereby, either by gift or by purchase, with any funds made available to him for that purpose.