

continue to operate its municipal liquor store rather than issue private liquor licenses?" is to be submitted to the electors at the election.

Approved April 7, 1951.

CHAPTER 287—H. F. No. 424

An act relating to the excise tax on aviation gasoline; amending Minnesota Statutes 1949, Section 296.02, Subdivision 2, and Section 296.18, Subdivision 4.

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

Section 1. Minnesota Statutes 1949, Section 296.02, Subdivision 2, is amended to read:

296.02 Subd. 2. **Aviation gasoline.** Subject to the provisions of section 296.18, subdivision 4, there is hereby imposed an excise tax of *five* cents per gallon on all aviation gasoline received, sold, stored, or withdrawn from storage in this state. This tax shall be payable at the times, in the manner, and by persons specified in sections 296.01 to 296.27.

Sec. 2. Minnesota Statutes 1949, Section 296.18, Subdivision 4, is amended to read:

296.18 Subd. 4. **Graduated reductions.** Any licensed distributor or other person who shall have directly or indirectly paid the excise tax on aviation gasoline provided for by section 296.02, subdivision 2, shall, as to all such aviation gasoline, over and above 50,000 gallons, received, stored, or withdrawn from storage by him in this state in any calendar year and not sold or otherwise disposed of to others, or intended for sale or other disposition to others, on which such tax has been so paid, be entitled to the following graduated reductions in such tax for that calendar year, to be obtained by means of the following refunds:

- (1) On each gallon of such aviation gasoline above

50,000 and not more than 150,000, *three cents per gallon*;

(2) On each gallon of such aviation gasoline above 150,000 and not more than 200,000, *four cents per gallon*;

(3) On each gallon of such aviation gasoline above 200,000, *four and one-half cents per gallon*.

Approved April 7, 1951.

CHAPTER 288—H. F. No. 500
[Coded as Section 381.12, Subdivision 2]

An act relating to the relocation and reestablishment of monuments and defraying the expense therefor.

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

Section 1. [381.12. Subd. 2] **Expenses, tax levy.** For the purpose of defraying the expense incurred, or to be incurred in the relocation and reestablishment of monuments pursuant to Minnesota Statutes 1949, Section 381.12, the county board of any county may levy up to one mill, but not to exceed \$25,000 annually upon all the taxable property in the county. This levy shall be in excess of any limitation as now provided by law.

Approved April 7, 1951.

CHAPTER 289—H. F. No. 792
[Not Coded]

An act relating to the purchase of lands by county board of commissioners in any county which has established restricted areas pursuant to Minnesota Statutes 1949, Chapter 396, and authorizing any such board to levy, appropriate, and expend moneys for such purposes; amending Laws 1945, Chapter 223, Sections 1 and 3.