

ent School District No. 381 of Lake County, Minnesota, any prior statutes to the contrary notwithstanding.

Sec. 4. This act shall become effective only after the approval by a majority vote of the school board of Independent School District No. 381.

Approved April 24, 1959.

CHAPTER 484—H. F. No. 714

[Not Coded]

An act relating to the game wardens retirement fund; providing for accepting payments in certain cases.

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

Section 1. **Game wardens, retirement.** Any game warden as defined in Minnesota Statutes 1957, Chapter 97, who is retired and who, prior to January 1, 1940, made contributions to the state employees retirement fund and who accepted a refund from the state employees retirement fund of accumulated salary deductions paid by himself, plus interest thereon, may on or before July 1, 1959, pay to the game wardens retirement fund an amount equal to the refund plus interest that he received, and any other amounts needed to cover any period of time when he was employed by the state but not eligible or paying into the state employees retirement fund; and he shall be entitled to added service credit upon such payments as if such payments had been made on or before June 30, 1955, and such payments shall be made without prejudice to any benefits he may be entitled to under chapter 97.

Approved April 24, 1959.

CHAPTER 485—H. F. No. 1233

[Coded in Part]

An act to require the payment of excise tax on wines and spirituous liquors by monthly reporting system instead of by excise stamps; amending Minnesota Statutes 1957, Section 340.461, Subdivisions 1 and 2; Section 340.54, Subdivision 1; Section 340.55; repealing Sections 340.49 and 340.52; adding a new section.

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

Section 1. [340.485] Taxes on wines and spirituous liquors. Subdivision 1. **Manner and time of payment; penalties; deposit of tax proceeds.** After July 1, 1959, the tax on wines and spirituous liquors, on which the excise tax has not been previously paid, shall be paid to the commissioner 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 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 a false or fraudulent return, there shall be added to the tax a sum equivalent to one hundred 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 twenty-four hours after first sale in this state. The commissioner shall pay all monies received to the state treasurer.

Subd. 2. Bond. Every person making sale of wines or spirituous liquors in this state on which a tax is imposed by section 340.47 shall file with the commissioner a bond or bonds, on such forms as the commissioner shall prescribe, with surety approved by the commissioner, in a penal sum to be determined by the commissioner, not to exceed the sum of \$50,000.00. Such bond or bonds shall run to the State of Minnesota and shall be conditioned on the payment of all taxes due the state on wines and spirituous liquors and on the payment of all penalties lawfully imposed for failure to pay any such taxes when due.

Subd. 3. Invoices and bills of lading covering shipment into the state. Every person shipping or causing to be shipped into this state any wines or spirituous liquors shall at the time of shipment mail to the commissioner a true copy of the invoice, bill of lading, memorandum of shipment, or other document as the commissioner by rules shall require,

showing such details as the commissioner shall by rules prescribe.

Subd. 4. Use or redemption of unused excise stamps. Any unused excise stamps on hand on the date this act takes effect may be submitted to the commissioner for redemption or used to pay the tax due on wines and spirituous liquors by submitting same with a monthly return. There is hereby appropriated such funds as may be necessary to redeem such stamps.

Sec. 2. Minnesota Statutes 1957, Section 340.461, Subdivision 1, is amended to read:

Subdivision 1. Contents. Each container of intoxicating liquor holding one-half pint or more, except containers of fermented malt beverages and of wine designed and intended exclusively for sacramental purposes, shall bear a label to be known as a certification label containing the following printed language:

"The manufacturer of the contents of this container certifies that the liquor herein contains no matter deleterious or injurious to health, and that the contents are as described on the label or labels affixed hereto, as required by the laws of the United States."

The certification labels may be affixed to the containers of wine instead of to each bottle. The liquor commissioner may by rule and regulation prescribe the number and denomination which may be affixed to the container which shall be equivalent in denomination to the number of bottles therein.

Sec. 3. Minnesota Statutes 1957, Section 340.461, Subdivision 2, is amended to read:

Subd. 2. Form. The form of such certification labels shall be designed by the commissioner, and shall be provided by and printed under the supervision of the commissioner of administration in such quantity as may be required. The commissioner of administration shall prescribe such requirements and provide such supervision of the manufacturer and delivery thereof as may be necessary to prevent forgery, misappropriation, or fraud. The labels so provided shall be delivered to the state treasurer for sale and sold by him at a cost of one cent each, and the proceeds arising from the sale thereof shall be paid into the general revenue fund of the state.

Sec. 4. Minnesota Statutes 1957, Section 340.54, Subdivision 1, is amended to read:

Subdivision 1. **Seizure, confiscation.** The liquor control commissioner and his designated inspectors and employees are hereby authorized and empowered to seize and confiscate in the name of the State of Minnesota any *untaxed* intoxicating liquor and fermented malt liquor in the possession of any person without proper labels with intent to sell the same or to evade payment to the State of Minnesota of excise tax thereon, as herein provided, or without authority to have such intoxicating liquor and fermented malt liquor, without *the excise tax having been paid or the label having been affixed thereto*, and shall seize and confiscate any material, apparatus, vehicle or conveyance used in the illegal manufacture, sale, possession or storage of any intoxicating liquor or any vehicle or conveyance used in the transportation of such intoxicating liquor subject to seizure hereunder, material, or apparatus in possession, under control, sold, or transported in any manner in violation of section 340.07 to 340.96, and to immediately arrest and as soon as possible make proper complaint in court against any person or persons in charge of the vehicle or conveyance seized.

Sec. 5. Minnesota Statutes 1957, Section 340.55, is amended to read:

340.55 Felonies. Every manufacturer or wholesaler and any one licensed to sell intoxicating liquor, who evades or attempts to evade, a payment of the tax thereon or fraudulently neglects or refuses to keep full and complete accounts in the book or books of accounts, or who refuses or neglects to make true and exact entries and reports of the same in the manner as required by the rules and regulations prescribed by the commissioner, or in any manner required by law, or who in any manner conspires to violate any provision of section 340.44 to 340.56, or fails to do or cause to be done any of the things required by law to be done by such person, or who intentionally makes false entry in the book or in any statement, pertaining to his business, as contemplated in sections 340.44 to 340.56, or any one who shall refill or cause to be refilled a bottle or container which previously had contained intoxicating liquor, for the purpose of evading the payment of the tax thereon, or any person who in any manner sells intoxicating liquor without the proper Minnesota excise tax *having been paid thereon*, and who thereby evades, avoids and defrauds the state of the payment of the tax upon such intoxicating liquor shall be guilty of a felony.

Sec. 6. Effective date of this act. This act shall take effect on the first day of July, 1959.

Sec. 7. Minnesota Statutes 1957, Sections 340.49 and 340.52, are hereby repealed.

Approved April 24, 1959.

CHAPTER 486—H. F. No. 1401

An act relating to the appropriation and use of surface and underground waters; amending Minnesota Statutes 1957, Section 105.41.

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

Section 1. Minnesota Statutes 1957, Section 105.41 is amended to read:

105.41 **Appropriation and use of waters.** It shall be unlawful for the state, any person, partnership, or association, private or public corporation, county, municipality, or other political subdivision of the state to appropriate or use any waters of the state, surface or underground, without the written permit of the commissioner, previously obtained upon written application therefor to the commissioner. The commissioner may give such permit subject to such conditions as he may find advisable or necessary in the public interest. Nothing in this section shall be construed to apply to the use of water for domestic purposes serving at any time less than 25 persons or to any beneficial uses and rights, *outside the geographical limits of any municipality*, in existence on July 1, 1937, or to any beneficial uses and rights, *within the geographical limits of any municipality, in existence on July 1, 1959.*

Approved April 24, 1959.

CHAPTER 487—S. F. No. 798

[Coded]

An act relating to the Whitewater Game Refuge; providing powers and duties of the Commissioner of Conservation of the State of Minnesota with reference thereto.

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

Section 1. [99.251] **Whitewater Game Refuge.** The Commissioner of Conservation of the State of Minnesota shall