

from the filing of an annual report, if in lieu thereof such motor carrier files an affidavit, in such form as may be prescribed by the commission, attesting that said gross revenues have not exceeded \$15,000 in the previous calendar year. The commission may extend the termini of any route or alter or change the route of any regular route common carrier upon petition and after finding that public convenience and necessity require such extension, alteration or change.

Approved March 23, 1965.

CHAPTER 121—S. F. No. 564

[Not Coded]

An act providing for the salary and other compensation of elective or appointive officials of Cloquet, Minnesota.

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

Section 1. **Cloquet, city of; salaries of officials.** That in addition to the annual salary established by law of any elective or appointive official including the municipal judge of the city of Cloquet, Minnesota, such elective or appointive official shall receive such payments of hospitalization and medical care premiums and life insurance premiums as the council of the city of Cloquet sees fit to provide.

Sec. 2. That in addition thereto, such elective or appointive official of the city of Cloquet shall be granted such vacation and sick leave as the council of the city of Cloquet sees fit to grant.

Sec. 3. This act takes effect only after its approval by a majority of the governing body of the city of Cloquet and upon compliance with the provisions of Minnesota Statutes, Section 645.021.

Approved March 23, 1965.

CHAPTER 122—S. F. No. 666

[Coded in Part]

An act relating to excise taxes on gasoline and gasoline substitutes, amending Minnesota Statutes 1961, Sections 296.02, Sub-

Changes or additions indicated by italics, deletions by ~~strikeout~~.

division 2 as amended; adding a new subdivision to said Section 296.02 as amended, and 296.18, Subdivision 4 as amended.

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

Section 1. Minnesota Statutes 1961, Section 296.02, Subdivision 2, as amended by Laws 1963, Chapter 686, Section 1, is amended to read:

Subd. 2. **Gasoline; excise tax.** Subject to the provisions of section 296.18, subdivision 4, there is hereby imposed an excise tax, ~~of at six cents the same rate per gallon as the gasoline excise tax,~~ on all aviation gasoline received, sold, stored, or withdrawn from storage in this state.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 1961, Section 296.02, as amended by Laws 1963, Chapter 66, Section 24, Chapter 681, Sections 1 and 2, and Chapter 686, Section 1, is amended by adding a new subdivision to read:

Subd. 6. **Tax imposed for marine use.** *Subject to the provisions of section 296.18, subdivision 1, there is hereby imposed an excise tax, at the same rate per gallon as the gasoline excise tax, on all marine 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. 3. Minnesota Statutes 1961, Section 296.18, Subd. 4 as amended by Laws 1963, Chapter 686, Section 2, is amended to read:

Subd. 4. **Aviation gasoline and special fuel tax refunds on graduated basis.** Any licensed distributor or other person who shall have directly or indirectly paid the excise tax on aviation gasoline or special fuel for aircraft use provided for by section 296.02, subdivision 2, or section 296.025, subdivision 2, shall, as to all such aviation gasoline and special fuel 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 or special fuel up to 50,000 gallons, ~~one all but five cent cents~~ per gallon;

(2) On each gallon of such aviation gasoline or special fuel

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above 50,000 and not more than 150,000, ~~four all but two cents~~ per gallon;

(3) On each gallon of such aviation gasoline or special fuel above 150,000 and not more than 200,000, ~~five all but one cents~~ cent per gallon;

(4) On each gallon of such aviation gasoline or special fuel above 200,000, ~~five and all but one-half cents~~ cent per gallon.

The one cent increase in refunds herein above provided for shall apply only to gasoline and special fuel purchased after the effective date of this act and with respect to which the six cent gasoline tax has been paid.

Approved March 23, 1965.

CHAPTER 123—H. F. No. 560

An act relating to the state board of electricity; redefining certain of its powers and duties; amending Minnesota Statutes 1961, Section 326.24, Subdivision 2.

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

Section 1. Minnesota Statutes 1961, Section 326.24, Subdivision 2, is amended to read:

Subd. 2. **State board of electricity; fees and report.** All fees collected under the provisions of sections 326.24 to 326.32 shall be devoted to the uses of the state board of electricity and, on or before October 1 in each even numbered year, biennially, the board shall report to the governor, in writing, the items of its receipts and disbursements for the preceding two years. The state board of electricity shall have jurisdiction, and is hereby empowered to enforce the provisions of sections 326.24 to 326.32; *provided, however, the state board of electricity shall not have any jurisdiction, authority or right of inspection over the signal systems and all parts thereof employed and operated by railroad common carriers or the installations, materials, or equipment which are owned, leased, operated or maintained by a utility and which are used in making electricity available to the individual consumer and are on the utility side of the point of attachment or connection with the consumer owned or controlled electrical facilities, or over any such util-*

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