

in Minnesota Statutes, Chapter 422, are hereby annually and from time to time appropriated.

Sec. 9. There shall be appropriated an amount up to \$5,000 from the municipal employees retirement fund for use by the legislative retirement study commission of the state of Minnesota during the interim 1969 through 1971 for the purposes of study, research, evaluation, drafting, and recodification of Minnesota Statutes, Chapter 422. The amounts required for this purpose shall be paid by the board on the written request of the executive secretary of the legislative retirement study commission within a reasonable time after such request. Any amounts not expended by the commission shall be returned to the retirement board not later than January 15, 1971. The legislative retirement study commission shall consult with the board through its executive secretary, and with officers of the employee association, during the consideration of Chapter 422 for purposes of evaluating any proposed changes.

Sec. 10. Laws 1969, Chapter 485, Section 32, is amended by adding a subdivision to read:

[11.25] *Subd. 11. Transfer and withdrawal of funds. All money necessary to meet the requirements of certification of withdrawal by funds authorized to participate in the Minnesota adjustable fixed-benefit fund are hereby annually, and from time to time, appropriated from the Minnesota adjustable fixed-benefit fund to the participating pension funds involved. Withdrawals for pensions are limited to those pensions for which reserves have been transferred to the Minnesota adjustable fixed-benefit fund.*

Sec. 11. Effective date. *This act shall become effective July 1, 1969.*

Approved June 3, 1969.

CHAPTER 915—S. F. No. 910

An act relating to sales and use tax; amending Minnesota Statutes 1967, Sections 297A.15, 297A.16 and 297A.21.

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

Section 1. Minnesota Statutes 1967, Section 297A.15, is amended to read:

Changes or additions indicated by italics, deletions by strikeout.

297A.15 Taxation; sales and use tax; collection and payment. (a) Liability for the payment of the use tax is not extinguished until the tax has been paid to Minnesota. However, a receipt from a retailer maintaining a place of business in Minnesota, or from a retailer who is authorized by the commissioner under such rules and regulations as he may prescribe, to collect the tax, given to the purchaser pursuant to section 297A.16 relieves the purchaser of further liability for the tax to which the receipt refers.

(b) *Any retailer not maintaining a place of business in Minnesota as a prerequisite to receiving authorization from the commissioner to collect the use tax shall furnish, to the satisfaction of the commissioner, and in accordance with section 297A.28, adequate security to insure collections and payment of the tax. When so authorized, such retailer shall, except as otherwise provided in section 297A.16, collect the tax upon all tangible property sold to his knowledge for use within this state, as a retailer maintaining a place of business within this state collects such tax. Such authority and permit may be cancelled at any time, if the commissioner considers the security inadequate, or believes that such tax can be collected more effectively from the person using such property in this state.*

(c) *No agent, canvasser or employee of any retailer, not authorized by permit from the commissioner, shall collect the tax as prescribed herein, nor sell, solicit orders for, nor deliver, any tangible personal property in this state. Any such agent, canvasser or employee violating the provisions of sections 297A.14 through 297A.25 is guilty of a misdemeanor and shall be punished by a fine of not more than \$100 for each offense, or by imprisonment for not more than 30 days, or by both such fine and imprisonment.*

Sec. 2. Minnesota Statutes 1967, Section 297A.16, is amended to read:

297A.16 Collection of tax at time of sale. Any corporation authorized to do business in Minnesota ~~and any retailer maintaining a place of business in Minnesota, regardless of the residence of such corporation or retailer,~~ any retailer as defined in section 297A.21, or any other retailer as the commissioner shall authorize pursuant to section 297A.15, upon making sales of any items enumerated in section 297A.14 for storage, use or other consumption ~~in Minnesota Chapter 297A not exempted under sections 297A.01 to 297A.44,~~ shall at the time of making such sales collect the use tax from the purchaser and give to the purchaser a receipt therefor in the form of a notation on the sales slip or receipt for the sales price or in such other form as prescribed by the commissioner. *Any such corpo-*

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ration or retailer shall not collect the tax from a purchaser who furnishes to such corporation or retailer a copy of a certificate issued by the commissioner authorizing such purchaser to pay any sales or use tax due on purchases made by such purchaser directly to the commissioner. The tax collected by such corporation or retailer pursuant to the provisions of this section shall be remitted to the commissioner as provided in other sections of Chapter 297 A.

Any corporation or any retailer required to collect the use tax and remit such tax to the commissioner pursuant to this section shall file with the commissioner an application for a permit pursuant to section 297A.04. Every such corporation or retailer shall furnish the commissioner with the name and address of all his agents operating in Minnesota and the location of each of his distribution or sales houses or offices or other places of business in this state.

Sec. 3. Minnesota Statutes 1967, Section 297A.21, is amended to read:

297A.21 Registration; information relating to business location. *Subdivision 1.* Every retailer making retail sales for storage, use or other consumption in Minnesota shall register with the commissioner and give the name and address of all agents operating in Minnesota, the location of all distribution or sales houses, offices or other places of business in Minnesota, and such other information as the commissioner may require. *When, in the opinion of the commissioner, it is necessary for the efficient administration of sections 297A.14 through 297A.25 to regard any salesman, representative, trucker, peddler, or canvasser as the agent of the dealer, distributor, supervisor, employer, or other person under whom he operates or from whom he obtains the tangible personal property sold by him, whether he is making sales in his own behalf or in behalf of such dealer, distributor, supervisor, employer, or other person, the commissioner may regard him as such agent, and may regard the dealer, distributor, supervisor, employer, or other person as a retailer for the purposes of section 297A.14 through 297A.25.*

Subd. 2. "Retailer maintaining a place of business in this state", or any like term, shall mean any retailer having or maintaining within this state, directly or by a subsidiary, an office, distribution house, sales house, warehouse, or other place of business, or any agent operating within this state under the authority of the retailer or its subsidiary, whether such place of business or agent is located in the state permanently or temporarily, or whether or not such retailer or subsidiary is authorized to do business within this state.

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Sec. 4. *This act is effective on July 1, 1969.*

Approved June 3, 1969.

CHAPTER 916—S. F. No. 1141

An act relating to barbers; amending Minnesota Statutes 1967, Sections 154.06 and 154.09.

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

Section 1. Minnesota Statutes 1967, Section 154.06, is amended to read:

154.06 Barbers; regulation; who may receive certificates as registered apprentice. A person is qualified to receive a certificate of registration as a registered apprentice:

- (1) Who has completed at least ten grades of an approved school;
- (2) Who is of good moral character and temperate habits and free from any contagious or infectious disease;
- (3) Who has been graduated from a school of barbering approved by the board of barber examiners; and
- (4) Who has passed a satisfactory examination conducted by the board to determine his fitness to practice as a registered apprentice.

An applicant for a certificate of registration to practice as an apprentice who fails to pass a satisfactory examination is required to complete a further course of study of not less than 500 hours, to be completed in ~~three~~ six months, of not more than eight hours in any one working day, in a school of barbering approved by the board.

A certificate of registration of an apprentice shall be a temporary certificate and shall be valid for four years from the date of the certificate and shall not be renewed thereafter. During such four year period the certificate shall remain in full force and effect only if the apprentice complies with all the provisions of Minnesota Statutes, Chapter 154, as amended, including the payment of an annual fee, and the rules and regulations of the board of barber examiners.

If any registered apprentice shall, during the term in which his temporary certificate is in effect, enter full time active duty in the

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