any violation of clause (b) of this subdivision may be grounds for revocation of said permit.

- (g) This subdivision does not apply to any person or premises otherwise licensed for the sale of intoxicating liquor.
- (h) Intoxicating liquors sold, served, or displayed in the presence of anyone authorized to inspect the premises, as provided in this subdivision, in violation of this subdivision shall be subject to seizure for purposes of evidence and, contingent upon determination by a court, shall be disposed of as provided in Minnesota Statutes, Section 340.63.

Approved May 19, 1965.

CHAPTER 454—S. F. No. 735

An act relating to tax on deeds and providing for the utilization of documentary stamp meters amending Minnesota Statutes 1961, Section 287.27.

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

- Section 1. Minnesota Statutes 1961, Section 287.27, is amended to read:
- 287.27 **Deed tax; stamps; printing and sale-meters.** Subdivision 1. The commissioner of taxation shall cause documentary stamps to be printed and shall furnish such stamps as may be necessary to the county treasurers of the state without charge. Documentary stamps may be purchased from any county treasurer and may be used in payment of a tax imposed by section 287.21 or may be resold by the owner at any time.
- Subd. 2. The commissioner may authorize any county treasurer to utilize a tax meter machine approved by the commissioner which shall be provided by the county.

The commissioner may authorize any person to utilize such tax meter machine upon the filing of a corporate surety bond, in a suitable amount to guarantee the payment of the tax, such amount to be determined by the commissioner.

The commissioner may provide rules for the use of such a machine, supervise its operation and provide for the payment of the tax on any deed or document so stamped.

Approved May 19, 1965.

Changes or additions indicated by italics, deletions by strikeout.