

(1) *Articles of incorporation and of amendment shall be approved by the attorney general before the same are filed in the office of the secretary of state."*

**Sec. 7. Law repealed.**—Section 7847-1 and Section 7847-2, Mason's Minnesota Statutes of 1927, are hereby repealed.

Approved April 1, 1941.

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CHAPTER 115—S. F. No. 1183

*An act to appropriate \$5,000 out of any moneys in the state treasury not otherwise appropriated to the Great Lakes-St. Lawrence Tidewater Commission.*

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

**Section 1. Appropriation for Great Lakes-St. Lawrence Tidewater Commission.**—There is hereby appropriated out of any moneys in the state treasury not otherwise appropriated the sum of Five Thousand Dollars (\$5,000), to be available for the fiscal year ending June 30, 1941, to the Great Lakes-St. Lawrence Tidewater Commission. Any balance remaining in the above fund at the end of the 1941 fiscal year shall not be cancelled but shall be available to the Great Lakes-St. Lawrence Tidewater Commission for the fiscal year ending June 30, 1942.

Approved April 1, 1941.

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CHAPTER 116—S. F. No. 89

*An act defining farm tractor fuels, regulating the sale and use thereof, and exempting the sale thereof from the Minnesota state gasoline tax, amending Mason's Supplement 1940, Sections 2720-100, 2720-100a, 2720-100b, 2720-100c, 2720-100d, 2720-100e, and adding new provisions and providing penalties for the violation thereof.*

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

**Section 1. Law amended.**—Mason's Supplement 1940, Section 2720-100 is hereby amended to read as follows:

"2720-100. **Definitions.**—The words, terms and phrases in this Act are for the purposes hereof defined as follows:

(a) "Farm tractor fuel A", by whatever name called, means and includes any liquid prepared, advertised, offered for sale, and sold for use as or used for the generation of power for the propulsion of tractors, that when tested by the methods of the petroleum division of the bureau of mines, United States Government, and the American Society for Testing Material (A.S.T.M.) meets the following specifications:

1. Shall be free from water and suspended matter.
2. The initial boiling point shall not be lower than 225 degrees Fahrenheit.
3. When ten per cent has been recovered in the receiver the temperature shall not be lower than 276 degrees Fahrenheit.
4. When 95 per cent has been recovered in the receiver the temperature shall not be lower than 464 degrees Fahrenheit.
5. The end point shall not be higher than 540 degrees Fahrenheit.

6. *Shall be colored in a manner approved by the Commissioner of Taxation.*

(b) "*Crude petroleum farm tractor fuel*" means and includes any basic petroleum product in its natural, undeveloped and unblended state, and when offered for sale, sold for use as or used for the generation of power for the propulsion of tractors, and shall meet the following specifications:

1. *It shall be free from water and suspended matter.*
2. *Upon distillation, when 95 per cent has been recovered in the receiver the temperature shall not be lower than 464 degrees Fahrenheit nor higher than 540 degrees Fahrenheit, or if less than 95 per cent is recovered in the receiver the end point shall not be lower than 464 degrees Fahrenheit nor higher than 540 degrees Fahrenheit.*
3. *After distillation to the end point, residue shall not exceed three per cent.*
4. *Shall be colored in a manner approved by the Commissioner of Taxation.*

(c) "*Farm Tractor Fuel B*" means and includes any processed or unprocessed petroleum product prepared, advertised,

offered for sale, sold for use as or used for the generation of power for the propulsion of tractors, that when tested by the methods of the petroleum division of the bureau of mines, United States Government, and the American Society for Testing Material (A.S.T.M.) meets the following specifications:

1. It shall be free from water and suspended matter.
2. Upon distillation, when 95 per cent has been recovered in the receiver the temperature shall not be lower than 464 degrees Fahrenheit nor higher than 540 degrees Fahrenheit, or if less than 95 per cent is recovered in the receiver the end point shall not be lower than 464 degrees Fahrenheit nor higher than 540 degrees Fahrenheit.
3. After distillation to the end point, residue shall not exceed three per cent.
4. Shall be colored in a manner approved by the Commissioner of Taxation.

Sec. 2. **Law amended.**—Mason's Supplement 1940, Sections 2720-100a is hereby amended to read as follows:

"2720-100a. **Commissioner of Taxation to make rules and regulations.**—The Commissioner of Taxation shall have the power and authority to make all reasonable rules and regulations for the enforcement of this act."

Sec. 3. **Law amended.**—Mason's Supplement 1940, Section 2720-100b is hereby amended to read as follows:

"2720-100b. **Farm tractor fuels to be inspected.**—All farm tractor *fuels*, as defined herein, shall be subject to the laws of the state of Minnesota with reference to the inspection of petroleum products and shall be subject to the same fees for inspection as is provided for in the inspection of gasoline and kerosene."

Sec. 4. **Law amended.**—Mason's Supplement 1940, Section 2720-100c, is hereby amended to read as follows:

"2720-100c. **Not to be subject to tax.**—Farm tractor *fuels*, as herein defined, may be inshipped into and sold in the state of Minnesota and shall not be subject to the Minnesota state gasoline tax; provided, however, that when any such tractor *fuels* are used for the operation of machinery for the purpose of constructing, reconstructing, or maintaining the public highways, the product will then be considered gasoline for purposes of taxation and shall be taxed in accordance with

existing laws and/or rules and regulations issued by the *Commissioner of Taxation*."

Sec. 5. **Law amended.**—Mason's Supplement 1940, Section 2720-100d, is hereby amended to read as follows:

"2720-100d. **Blending prohibited.**—Blending of farm tractor fuels with taxable petroleum products is prohibited."

Sec. 6. **Law amended.**—Mason's Supplement 1940, Section 2720-100e, is hereby amended to read as follows:

"2720-100e. **Violations—penalties.**—(1) *Any person who shall inship, sell or blend farm tractor fuels in violation of the provisions of this act shall be guilty of a gross misdemeanor and such inshipment, sale or blending shall be sufficient cause for cancellation of a distributor's license.*

(2) *Any person who operates any motor vehicle on a public highway, except a farm tractor occasionally run on the highway in actual farm operation, on any tractor fuel defined in this act shall be guilty of a misdemeanor and upon conviction thereof his current motor vehicle license and license plates shall be cancelled, forfeited and surrendered for the balance of the year; and the court in passing sentence shall require surrender of the license plates and fix a period of not less than sixty days nor more than six months during which that person shall not be entitled to apply for a new motor vehicle license or plates, and shall notify the Secretary of State thereof.*"

Sec. 7. **Dealers in tractor fuel to file monthly statements.**—*Every person who sells farm tractor fuel shall file with the Commissioner of Taxation on or before the 25th day of each month a statement under oath on forms to be prescribed by the Commissioner of Taxation setting forth (1) the amount of such fuel purchased by him during the preceding month, the dates of such purchases, and the name and address of the seller; (2) the amount of such fuel sold by him during the preceding month, the dates of such sales and the name and address of the purchaser and the amount sold to each. At the time of every such sale the purchaser shall deliver to the seller, on forms to be prescribed by the Commissioner of Taxation, a statement of the amount of such fuel purchased, and the dates thereof, and a declaration that such fuel is to be used exclusively in farm tractors. One copy of said statement shall be retained by the seller and the original filed with the Commissioner of Taxation at the time of filing the sworn statement required by this section. Any person violating the provisions of this section, and any person making a false statement on*

*any of the forms required by this section shall be guilty of a gross misdemeanor."*

Sec. 8. Provisions severable.—*If any section, provision, or part of this act, or any application thereof, shall be declared unconstitutional or invalid, it shall not in any way affect any other section, provision, or part hereof of any other application hereof."*

Approved April 2, 1941.

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CHAPTER 117—S. F. No. 284

*An act authorizing and fully empowering the commissioner of conservation on behalf of the State of Minnesota to withdraw certain school lands in Crow Wing County, from a state forest and authorizing sale thereof.*

WHEREAS, the State of Minnesota is the record owner of the following described real estate situated in Crow Wing County, Minnesota, to-wit: Southwest quarter of the Southeast quarter of Section 21, Township 137, Range 28, and

WHEREAS, Maude Allars Koch is the record owner of the following described real estate situated in said county and state, to-wit: Northwest quarter of the Southeast quarter of Section 21, Township 137, Range 28, and

WHEREAS, Maude Allars Koch is now in possession of said State owned land and has made valuable improvements thereon in the belief that she was the owner of the same; NOW, THEREFORE

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

Section 1. Commissioner of Conservation authorized to sell certain lands in Crow Wing County.—The Commissioner of Conservation is hereby authorized to withdraw from the Crow Wing State Forest, and to offer for sale and to sell during 1941, the SW $\frac{1}{4}$  SE $\frac{1}{4}$  of Section 21, Township 137, Range 28, Crow Wing County, in the same manner as provided for the sale of other State school land, provided, however, all bids may be rejected in the discretion of the commissioner.

Approved April 2, 1941.