nicipality, shall be apportioned to the municipal subdivision entitled thereto;

(2) Such portion of the remainder as may be required to discharge any special assessment chargeable against such parcel for drainage or other purposes, whether due or deferred at the time of forfeiture, shall be apportioned to the municipal subdivision entitled thereto;

(3) Such portion of the remainder as may have been theretofore levied on the parcel of land for any bond issue of the school district, town, city, village, or county, wherein the parcel of land is situated shall be apportioned to the municipal subdivisions in the proportions of their respective interest; and

(4) Any balance shall be apportioned as follows:

(a) Any county board may annually by resolution set aside not exceeding ten per cent of the receipts remaining to be used for timber development on tax-forfeited land *and* dedicated memorial forests, to be expended under the supervision of the county board. It shall be expended only on projects approved by the commissioner of conservation.

(b) If the board does not avail itself of the authority under paragraph (a), any balance remaining shall be apportioned as follows: state, ten per cent; county, 30 per cent; town, village or city, 20 per cent; and school district, 40 per cent, and if the board avails itself of the authority under paragraph (a) the balance remaining after such ten per cent has been deducted shall be apportioned among the state, county, town, village or city, in the proportions in this paragraph above stated, provided, however, that in unorganized territory that portion which should have accrued to the township shall be administered by the county board of commissioners.

Approved April 12, 1949.

CHAPTER 402—H. F. No. 1693 [Coded as Section 162.01, Subd. 7]

An act relating to county road and bridge tax levy; amending Laws 1947, Chapter 434, Section 3. Be it enacted by the Legislature of the State of Minnesota:

Section 1. Laws 1947, Chapter 434, Section 3, is amended to read:

162.01. Sec. 3. Subd. 7. Certain levies legalized. All levies for road and bridge purposes, made by any county board, for either of the years 1947 or 1948, which is in excess of 15 mills on the dollar of the taxable valuation of the county or the legal limit otherwise provided by law, are hereby legalized and made valid.

Approved April 12, 1949.

CHAPTER 403-S. F. No. 74

An act relating to pasteurization of milk, cream or fluid milk products, and amending Minnesota Statutes 1945, Sections 32.392, 32.393, 32.394 and 32.396.

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

Section 1. Minnesota Statutes 1945, Sections 32.392, 32.393, 32.394 and 32.396, are amended to read as follows:

32.392. Approval of plant required. No pasteurized milk, cream or *fluid* milk products may be sold, advertised, offered, or exposed for sale or held in possession for sale in this state unless the plant, equipment, water supply and plumbing system connected with such plant shall have been approved by the commissioner and a permit issued to operate such plant. All construction or alteration of such plants shall be made only with the approval of the commissioner and duplicate plans for such construction or alteration shall be submitted to him for approval.

32.393. Limitation on sale. No milk, cream or *fluid* milk products shall be sold, advertised, offered or exposed for sale or held in possession for sale for the purpose of human consumption in fluid form in this state unless the same has been pasteurized as defined in Section 32.391; provided, that this section shall not apply to milk secured or purchased for his personal use by any consumer at the place or farm where the milk is produced.

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