

provides that a shorter notice may be given. Passenger rates are not affected by Sections 218.07-218.12.

Sec. 5. Minnesota Statutes 1945, Section 218.12, is amended to read:

218.12. **Emergency rate.** Upon application to the commission by any carrier stating that it desires to *establish a rate for a temporary period only* for the protection of the interests of such carrier or shippers, the commission may, before such rate is established *and in the order granting such application* authorize the restoration of the rate existing at the time of such application *without further proceedings under Section 218.11* and fix the time within which such restoration may be made; and the time so fixed may be extended in the discretion of the commission as the circumstances of the case may require. Nothing in Sections 218.07—218.12 shall be held in any way to limit or modify the right and power of the commission to investigate, inquire into, prescribe and publish what it may deem to be just and reasonable rates, charges and classifications to govern common carriers in this state.

Sec. 6. Minnesota Statutes 1945, Section 218.71, Subdivision 1, is amended to read:

218.71. **Violation and penalty.** Subdivision 1. Any common carrier violating any of the provisions of Sections 218.08, 218.09, and 218.11, shall be subject to a penalty of *not more than \$500*, to be recovered in a civil action in the name of the State of Minnesota by the attorney general.

Sec. 7. **Repeal.** Minnesota Statutes 1945, Sections 216.63, 216.64, 218.14 to 218.18 inclusive and 218.36 are hereby repealed.

Approved April 14, 1949.

CHAPTER 441—H. F. No. 691

An act relating to the taxation of intoxicating liquor; amending Minnesota Statutes 1945, Section 340.47, Subdivision 1, as amended.

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

Section 1. Minnesota Statutes 1945, Section 340.47, Subdivision 1, as amended by Laws 1947, Chapter 601, Section 1, is amended to read :

340.47. **Excise Tax.** Subdivision 1. There shall be levied and collected on all intoxicating liquors, sold in this state, the following excise tax :

(1) On all unfortified wines, the sum of 20 cents per gallon ;

(2) On all fortified wines from 14 to 21 per cent of alcohol by volume, the sum of 60 cents per gallon ;

(3) On all fortified wines from 21 to 24 per cent of alcohol by volume, the sum of \$1.20 per gallon ; .

(4) On all fortified wines containing more than 24 per cent of alcohol by volume, the sum of \$2.50 per gallon ;

(5) On all natural and artificial sparkling wines containing alcohol, the sum of \$2.50 per gallon ;

(6) On all other distilled spirituous liquors, liqueurs, cordials, and liquors designated as specialties regardless of alcoholic content, the sum of \$2.50 per gallon, but not including ethyl alcohol ; provided, that in computing the tax on any package of spirits a proportional tax at a like rate on all fractional parts of a gallon shall be paid except that all fractional parts of a gallon less than one sixteenth shall be taxed at the same rate as shall be taxed for one sixteenth of a gallon ; *provided, however, that the contents of miniatures containing two fluid ounces or less shall be taxed 6¼ cents.*

Approved April 15, 1949.

CHAPTER 442—H. F. No. 701

An act relating to the education of handicapped children, and amending Minnesota Statutes 1945, Section 128.13.