

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.

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

Section 1. Minnesota Statutes 1945, Section 128.13, is amended to read :

128.13. **State aid for special claims for handicapped children.** Under such rules as the state board of education may establish relative to qualifications of teachers, courses of study, methods of instruction, admission, size of classes, rooms and equipment, supervision, and such other rules and standards as the board *deems* necessary, the state shall pay annually to any school district for the education of handicapped children the following amounts :

(a) For deaf children, not to exceed \$400 for each such child.

(b) For blind children, not to exceed \$400 for each such child.

(c) For *mentally retarded* children, not to exceed \$150 for each such child.

(d) For children with defective speech, not to exceed \$2400 for each teacher engaged exclusively in this work.

(e) For crippled children, not to exceed \$400 for each such child attending special classes or receiving instruction in the home *or in a hospital or sanatorium*.

(f) *For mentally retarded children who have multiple handicap the aid may be paid on the basis of crippled, blind or deaf under regulations established by the State Board of Education.*

The per pupil allowance shall be paid for each such child who has been in attendance in special classes or receiving instruction in the home *or in a hospital or sanatorium* for the full nine months, or a proportionate amount for each child for such time as he has been in attendance upon special classes or receiving instruction in the home *or in a hospital or sanatorium*.

Under such rules as the state board of education may prescribe, a portion of the above funds may be expended for

transportation, teachers salaries, special supervision, special instruction, special materials and equipment.

The amount of aid for any special class or for instruction in the home or in a hospital or sanatorium for handicapped children shall not exceed the amount expended for such class of instruction during the year for which the aid is paid.

The board of education receiving such aid, shall render annually to the state commissioner of education an itemized statement of all expenditures of said school or schools, and such related facts as he may require.

Approved April 15, 1949.

CHAPTER 443—H. F. No. 872

[Not Coded]

An act relating to the salaries of court reporters in the second judicial district; amending Laws 1923, Chapter 77, Section 9, as amended.

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

Section 1. Laws 1923, Chapter 77, Section 9, as amended by Laws 1943, Chapter 269, Section 1, and by Laws 1947, Chapter 297, Section 1, is amended to read :

Sec. 9. Salary of court reporters in second judicial district. The salary of the chief reporter and each of the other reporters in the second judicial district shall be uniform and shall be fixed by the judges of the district court in an amount not to exceed \$4,700 per annum and shall be paid in equal instalments in the same manner as the other county officers are paid.

Sec. 2. Effective date. This act shall become effective January 1, 1950.

Approved April 15, 1949.