

the amount for each service. Such fees shall be deposited in the county treasury by the county auditor and shall be credited to the county revenue fund. For the year 1945 the register of deeds shall file his certificate within 30 days after the effective date of this act and thereafter his monthly salary shall be paid in the same proportion of the annual salary as if the certificate had been filed prior to February 1.

**Sec. 4. County board may increase salaries in certain counties.** In any county where the register of deeds is now receiving a higher salary, under the provisions of any law heretofore enacted, than the amount provided under the provisions of this act, the county board may, in its discretion, increase the salary of such register of deeds in any amount which will bring his salary up to the amount at the time of the effective date of this act, and if circumstances or economic conditions should hereafter exist in any county of sufficient importance to convince the county board that the salary of the register of deeds should be increased or decreased it may be resolution increase or decrease such salary in any amount it may consider proper, but such increase or decrease shall in no case be more than 15 per cent of the amount granted such register of deeds under the provisions of Sec. 1 of this act. Whenever the county board increases or decreases the salary of the register of deeds, it shall also have the authority to revoke or terminate such increase or decrease whenever it is convinced that such increase or decrease is no longer necessary or justifiable [justifiable.]

**Sec. 5. Effective for two years.** *The annual salary of the register of deeds of any county established by the provisions of this act shall be effective only for a period of two years, commencing on May 1, 1949 and terminating on May 1, 1951.*

Approved April 21, 1949.

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CHAPTER 553—H. F. No. 1534

[Coded as Sections 297.21 to 297.26]

*An act relating to a tax upon the use or storage by consumers of cigarettes, and providing for its collection; prescribing the powers and duties of the commissioner of taxation*

*in relation thereto; providing for the disposition of the taxes collected; and providing penalties for violation of the act.*

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

[297.21] Section 1. **Definitions.** Subdivision 1. Unless the language or context clearly indicates that a different meaning is intended, the following terms for the purposes of this act, shall be given the meanings subjoined to them.

Subd. 2. "Person" means any individual, firm, association, partnership, joint stock company, joint adventure, corporation, trustee, agency, or receiver, or any legal representative of any of the foregoing.

Subd. 3. "Consumer" means any person who has title to or possession of cigarettes in storage, for use or other consumption in this state.

Subd. 4. "Storage" means any keeping or retention of cigarettes for use or consumption in this state.

Subd. 5. "Use" means the exercise of any right or power incidental to the ownership of cigarettes.

Subd. 6. "Cigarette" means any roll for smoking made wholly or in part of tobacco, and encased in any material except tobacco.

Subd. 7. "Commissioner" means the state commissioner of taxation.

[297.22] Sec. 2. **Tax imposed.** Subdivision 1. From and after July 1, 1949, a tax is hereby imposed upon the use or storage by consumers of cigarettes in this state, and upon such consumers, at the following rates :

(1) On cigarettes weighing not more than three pounds per thousand, one and one-half mills on each such cigarette;

(2) On cigarettes weighing more than three pounds per thousand, three mills on each such cigarette.

Subd. 2. This tax shall not apply if the tax imposed by Laws 1947, Chapter 619, as amended, has been paid.

Subd. 3. This tax shall not apply to the use or storage of cigarettes in quantities of 200 or less in the possession of any one consumer.

[297.23] **Sec. 3. Consumers to file return.** Subdivision 1. On or before the twentieth day of each calendar month, every consumer who during the preceding calendar month has acquired title to or possession of cigarettes for use or storage in this state, upon which cigarettes the tax imposed by Laws 1947, Chapter 619, as amended, has not been paid, shall file a return with the commissioner showing the quantity of cigarettes so acquired. The return shall be made upon a form furnished and prescribed by the commissioner, and shall contain such other information as the commissioner may require. The return shall be accompanied by a remittance for the full unpaid tax liability shown by it.

Subd. 2. As soon as practicable after any return is filed, the commissioner shall examine the return and correct it, if necessary, according to his best judgment and information.

Subd. 3. In case any consumer required to pay the tax levied by this act fails to file a return or remit the tax as herein required, the commissioner shall have authority to make an assessment of tax against him according to the commissioner's best judgment and information.

Subd. 4. All of the provisions of Laws 1947, Chapter 619, Section 7, Subdivisions 2, 3, 4 and 5, as amended, relating to corrections of returns, deficiency assessments, protests thereto, hearings thereon, interest and penalties, and collections of taxes, shall be applicable to consumers under the act in like manner as though set out in full herein.

[297.24] **Sec. 4. Application to certain laws.** All of the provisions of Laws 1947, Chapter 619, Sections 9 and 10, shall be applicable to consumers under this act in like manner as though set out in full herein.

[297.25] **Sec. 5. Refusal or neglect to file return; misdemeanor.** Subdivision 1. Any person required by this act to make and file a return with the commissioner, who neglects or refuses to make such return, or neglects or refuses to pay the tax levied by this act, or neglects or refuses to pay any lawful assessment made by the commissioner, shall be guilty of

a misdemeanor and upon conviction thereof shall be fined not less than \$50.00 or more than \$100.00.

Subd. 2. Any person who otherwise violates any provision of this act shall be guilty of a misdemeanor.

[297.26] Sec. 6. **Distribution of receipts.** All revenues derived from taxes, penalties and interest under this act shall be deposited by the commissioner in the state treasury and credited one-third to the Cigarette Tax Apportionment Fund and the balance to the general revenue fund.

Approved April 21, 1949.

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CHAPTER 554—H. F. No. 1557

*An act relating to the assessment of personal property of electric light and power companies, having a fixed situs outside the corporate limits of villages, cities, and boroughs; amending Minnesota Statutes 1945, Sections 273.37, 273.38, and 273.42.*

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

Section 1. Minnesota Statutes 1945, Section 273.37, is amended to read :

**273.37. Companies supplying electric power; listed and assessed for taxation.** *Subdivision 1.* Personal property of electric light and power companies, and other individuals and partnerships supplying electric light and power, having a fixed situs outside of the corporate limits of villages, cities and boroughs, shall be listed and assessed in the *district* where situated, *except as otherwise provided.*

*Subd. 2.* All transmission and distribution lines, and equipment attached thereto, having a fixed situs outside the corporate limits of villages, cities and boroughs, except distribution lines taxed as provided in Sections 273.40 and 273.41, shall be listed with and assessed by the commissioner of taxation in the county where situated. The commissioner shall assess such property at the percentage of true and full value fixed by law; and, on or before the fifteenth day of November,