

said reporters shall act in the capacity of a private secretary to the judge so appointing him, whenever so directed by said judge, in taking notes of any findings, decisions or orders of said judge, so given or rendered in open court or dictated at chambers to said reporter; and each of said reporters shall, when requested by said judge so appointing him, without charge therefor, transcribe such notes, or any part thereof, for the use of said judge, or for such other purpose in furtherance of justice as said judge may order, and each of said reporters shall furnish a typewritten copy of said notes, or any part thereof, at the request of any party to an action in said court, for which copy he shall be entitled to charge at the rate of 20 cents per folio, or for every 100 words so written out; and whenever such transcript has been filed as provided by the rules of the court, the amount paid by any party for such copy to be used upon a motion for a new trial or appeal may be taxed and allowed as other disbursements are taxed and allowed in an action.

Sec. 3. Laws 1909, Chapter 225, as amended by Laws 1913, Chapter 517, by Laws 1919, Chapter 331, by Laws 1929, Chapter 128, by Laws 1941, Chapter 30 and by Laws 1943, Chapter 461, is hereby repealed.

Approved April 15, 1953.

CHAPTER 364—S. F. No. 1104

[Not Coded]

An act relating to certain cities of the fourth class, providing for issuance and sale of obligations thereof, providing for the payment thereof from municipal liquor store earnings and proceeds of a tax levy authorized herein, and authorizing appropriation of proceeds from sale of the obligations to a community hospital.

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

Section 1. **Cities fourth class, certain obligations payable from liquor dispensary fund.** If the voters of any city of the fourth class operating under a home rule charter or otherwise, operating one or more municipal liquor stores, at a general or special election, vote in favor of issuing obligations of the city to provide money for the construction, equipment and maintenance of a community hospital providing that the principal thereof and the interest thereon shall be payable from profits in its liquor dispensary fund and, in the event of any deficiency in the moneys available for such payment,

such deficiency shall be paid from the proceeds of a tax levied for that purpose, the council thereof may, in the manner provided by and subject to the applicable provisions of Minnesota Statutes, Chapter 475, relating to the issuing and sale of obligations, issue and sell such obligations in an amount not exceeding \$200,000, and appropriate the proceeds of the sale thereof toward the construction, equipping and maintenance of a community hospital within the limits of the city, and levy upon all taxable property within the city such tax as may be necessary to pay any deficiency in moneys available in the liquor dispensary fund for the payment of the principal of such bonds and the interest thereon. Obligations issued under authority of this act shall not be included in computing the net debt of the municipality.

Approved April 15, 1953.

CHAPTER 365—S. F. No. 1180

[Coded]

An act relating to the collection of excise taxes on fermented malt beverages by a reporting, paying, and collecting system in lieu of the purchase, affixation, and cancelation of stamps, and providing for the issuing of licenses to persons shipping fermented malt beverages into this state.

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

Section 1. [340.491] Fermented malt beverages; tax payment; Section 340.49 superseded. On and after the effective date of rules and regulations of the liquor control commissioner as authorized and directed by section 2 of this act, the purchase, affixation, and cancelation of stamps evidencing payment of the excise tax on fermented malt beverages shall no longer be required. All requirements of Minnesota Statutes, Section 340.49, for the purchase, affixation, and cancelation of such stamps shall thereafter be of no further force or effect.

Sec. 2. [340.492] Manner and time of payment; penalties; deposit of tax proceeds. Within 30 days after the effective date of this act, the liquor control commissioner shall issue rules adopting the reporting method for paying and collecting the excise tax on fermented malt beverages. The rules shall require such reports to be filed with and the excise tax to be paid to the commissioner on or before the fifteenth day of the month following the month in which the importation into or the first sale is made in this state, whichever first occurs. If the excise tax shall not be paid when due, there