

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 [340.491] Fermented malt beverages; tax payment; Section 340.49 superseded.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

shall be added to the amount of the tax as penalty a sum equivalent to ten percent thereof, and in addition thereto interest on the tax and penalty at the rate of one percent a month or major portion thereof from the date the tax became due until paid. The commissioner shall pay all monies received to the state treasurer and the same shall be deposited in the funds as provided by Minnesota Statutes, Section 340.407, Subdivisions 2 and 4. The reports required by such rules and the payments in accordance therewith are in lieu of and constitute compliance with the requirements of Minnesota Statutes, Section 340.49 for the purchase, affixation, and cancellation of stamps on any barrel, keg, case, or other container in which fermented malt beverages are sold.

Sec. 3. [340.493] Fermented malt beverages; shipment into state; licenses. Subdivision 1. **Requirement of license application.** No fermented malt beverage shall be shipped into this state by any person to any licensed Minnesota wholesaler unless and until such person, has secured a license from the liquor control commissioner permitting him so to do.

Subd. 2. Issuance, renewal, fees, bond. Such licenses shall be issued by the liquor control commissioner for one year and must be renewed annually. The application for such license shall contain an agreement on the part of the applicant that he will observe all laws of this state relating to the importation and taxation of such fermented malt beverages and such other information and statements as the commissioner requires. Any person who has violated any laws of this state relating to fermented malt beverages or intoxicating liquor is not entitled to such license. The fee for each annual license is \$25 which shall accompany the application for license. If an examination of the financial responsibility of any such applicant for license indicates that a bond is necessary for the protection of the revenue, the commissioner may require the applicant to file a bond to be approved by the commissioner, payable to the state in an amount not less than \$1,000 and not more than \$5,000 conditioned upon the payment of all excise taxes to become payable to the state.

Subd. 3. Suspension; revocation. The commissioner may suspend or revoke licenses for any violation by the licensee of Minnesota Statutes, Section 340.02, Subd. 2, or Section 340.405 or any law of this state relating to the excise tax or the sale of fermented malt beverages.

Subd. 4. Deposit of proceeds. All sums collected by the commissioner from license fees shall be paid into the general revenue fund.

Subd. 5. **Penalty.** Any person who ships or causes to be shipped into this state any fermented malt beverage without having a license so to do is guilty of a gross misdemeanor.

Sec. 4. This act shall take effect July 1, 1953.

Approved April 15, 1953.

CHAPTER 366—S. F. No. 1258

An act relating to special deputy sheriffs; amending Minnesota Statutes 1949, Section 387.23.

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

Section 1. Minnesota Statutes 1949, Section 387.23, is amended to read:

387.23 Deputies, certain others; compensation in special cases. *Deputy sheriffs on special and limited assignments, sheriffs' aids in criminal matters, bailiffs, guards, attendants for mentally ill, mentally deficient, epileptic, senile, and inebriate persons, shall be paid \$5.00 per day for each day of service rendered or fraction thereof.*

Approved April 15, 1953.

CHAPTER 367—S. F. No. 1322

[Not Coded]

An act authorizing county boards of counties now or hereafter having a population of 650,000 or over to establish and maintain pistol ranges for the training of sheriff's deputies and other peace officers.

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

Section 1. **Pistol range; establishment; Hennepin county.** The county board of any county now or hereafter having a population of 650,000 or more is hereby authorized and empowered to establish and maintain on any property owned by the county a pistol range for the training of sheriff's deputies in the use of firearms. The cost of establishing such pistol range shall not exceed \$3,500. Annual maintenance costs shall include the furnishing of targets and ammunition, said costs not to exceed \$900 per annum and to be included in the sheriff's budget.

Sec. 2. **Local subdivisions, use of range.** The county