

**CHAPTER 297**

**SALES TAXES**

**CIGARETTE TAX**

**297.01 DEFINITIONS.**

HISTORY. 1947 c. 619 s. 1.

**297.02 IMPOSITION OF TAX ON CIGARETTES.**

HISTORY. 1947 c. 619 s. 2.

The tax imposed by L. 1947, c. 619, is not applicable to stores operated by inmates in state institutions. OAG June 18, 1947 (830).

The plain legislative direction for the apportionment of cigarette tax funds cannot be defeated because of some omission which was not the fault of the municipalities; and since a certificate by the secretary of state prepared in strict accordance with the statute would not give the auditor the necessary data regarding certain villages, he must obtain the needed information from some other reliable source and use the information so obtained. OAG Aug. 15, 1947 (830-C).

**297.03 PAYMENT OF TAX EVIDENCED BY STAMP AFFIXED TO PACKAGE.**

HISTORY. 1947 c. 619 s. 3.

**297.04 LICENSE.**

HISTORY. 1947 c. 619 s. 4.

**297.05 VIOLATIONS.**

HISTORY. 1947 c. 619 s. 5.

**297.06 KEEPING OF RECORDS.**

HISTORY. 1947 c. 619 s. 6.

**297.07 DISTRIBUTOR TO FILE RETURNS.**

HISTORY. 1947 c. 619 s. 7.

**297.08 CONTRABAND.**

HISTORY. 1947 c. 619 s. 8.

**297.09 INVESTIGATIONS.**

HISTORY. 1947 c. 619 s. 9.

**297.10 ENFORCEMENT.**

HISTORY. 1947 c. 619 s. 10.

# MINNESOTA STATUTES 1947 ANNOTATIONS

## 297.11 SALES TAXES

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### 297.11 PROHIBITIONS.

HISTORY. 1947 c. 619 s. 11.

### 297.12 OFFENSES DEFINED.

HISTORY. 1947 c. 619 s. 12.

### 297.13 DISPOSITION OF REVENUE.

HISTORY. 1947 c. 619 s. 13.

### 297.14 POSSESSION OF UNSTAMPED PACKAGES BETWEEN JULY 1 AND JULY 7, 1947.

HISTORY. 1947 c. 619 s. 14.