

33.15 BUTTER SUBSTITUTES

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ships directly to the consumer, the tax is not payable. The fact that oleo is consumed by a sanatorium and prescribed for patients does not effect taxability. OAG Dec. 18, 1950 (826-A).

33.15 REDEMPTION OF UNUSED STAMPS

When stamps have been affixed to cartons, the contents of which spoils before any sale is made, the amount of such stamps may be refunded under the provisions of section 33.15 upon furnishing of proper evidence that the stamps were used and upon return of the stamps. OAG Nov. 28, 1950 (826).

CHAPTER 34

NONALCOHOLIC BEVERAGES

34.01 DEFINITIONS

HISTORY. 1927 c 42 s 3, 9; 1933 c 378 s 1; 1937 c 59 s 1; 1937 c 359 s 1; 1945 c 39 s 1; 1947 c 447 s 1; 1953 c 586 s 1.

34.02 LICENSE; EXCEPTIONS

HISTORY. 1927 c 42 s 1; 1947 c 447 s 2; 1953 c 586 s 2.

34.04 LICENSES; APPLICATIONS, FEES

HISTORY. 1927 c 42 s 4; 1953 c 586 s 3.

34.06 LICENSE OR CERTIFICATE OF REGISTRATION; TERM; TRANSFER; FEE; PENALTY

HISTORY. 1927 c 42 s 6; 1953 c 586 s 4.

34.11 MARKINGS OF CONTAINERS

There is no provision in Chapter 34 prohibiting persons from having in their possession bottles or containers marked as belonging to others. It is only when a manufacturer places his product in a container marked with the name of another company that an offense has been created. OAG Sept. 6, 1946 (135-B-9).

34.13 ENFORCEMENT

There are no mandatory provisions in respect to labeling soft drinks which require the manufacturer in Minnesota to state the place of manufacture or which forbid the manufacturer from placing on the label its principal place of business, which is outside of the state. OAG May 13, 1949 (135-B-5).