

## SALES TAXES; CERTAIN USES THEREOF 297.08

(c) \$209,000 shall be allocated by the department for the provision of access to snowmobile trails and the provision of snowmobile areas in those parts of the state where trails prove unfeasible to provide.

The commissioner of natural resources shall exercise care and discretion in establishing snowmobile trails to the end that the trails will be distributed equitably throughout the state for the recreational use of the people and the preservation of natural wild areas.

[1973 c 648 s 3]

**Subd. 7. Computation of unrefunded tax for snowmobile purposes.** The amount of tax for snowmobile use shall be a sum equal to three eighths of one percent of all revenues derived from the excise tax on gasoline, except on gasoline used for aviation purposes, together with interest thereon and penalties for delinquency in payment, paid or collected pursuant to the provisions of sections 296.02 to 296.17. The amount of such tax shall be computed for each six month period commencing July 1, 1973, and shall be paid into the state treasury and credited to the general fund on November 1 and June 1 following each six month period.

[1973 c 648 s 4]

## CHAPTER 297. SALES TAXES; CERTAIN USES THEREOF

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PLEDGING BY MUNICIPALITIES OF  
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297.15 Repealed.

Sec.

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## TAX ON CIGARETTES

## 297.08 Contraband

[For text of subs. 1 and 2, see M.S.1971]

**Subd. 3. Inventory; judicial determination; appeal; disposition of seized property.** Within two days after the seizure of any alleged contraband, the person making the seizure shall deliver an inventory of the property seized to the person from whom the seizure was made, if known, and file a copy with the commissioner. Within ten days after the date of service of the inventory, the person from whom the property was seized or any person claiming an interest in the property may file with the commissioner a demand for a judicial determination of the question as to whether the property was lawfully subject to seizure and forfeiture, and thereupon the commissioner, within 30 days, shall institute an action in the district court of the county where the seizure was made to determine the issue of forfeiture. The action shall be brought in the name of the state and shall be prosecuted by the county attorney or by the attorney general. The court shall hear the action without a jury and shall try and determine the issues of fact and law involved. Whenever a judgment of forfeiture is entered, the commissioner may, unless the judgment is stayed pending an appeal to the supreme court, either (1) deliver the forfeited property to the commissioner of public welfare for use by patients in state institutions or (2) cause the same to be destroyed or (3) cause the forfeited property to be sold at public auction as provided by law. If a demand for judicial determination is made and no action is commenced as provided in this subdivision, the property shall be released by the commissioner and redelivered to the person entitled to it. If no demand is made, the property seized shall be deemed forfeited to the state by operation of law and may be disposed of by the commissioner as provided where there has been a judgment of forfeiture. Whenever the commissioner is satisfied that any person from whom property is seized under sections 297.01 to 297.13 was acting

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in good faith and without intent to evade the tax imposed by sections 297.01 to 297.13, he shall release the property seized, without further legal proceedings.

[1973 c 119 s 1]

**297.13 Revenue, disposal**

**Subdivision 1. Cigarette tax apportionment fund.** Notwithstanding any other provisions of law, for all periods beginning after the date of final enactment of this act, the provisions of this section shall be applicable. Five and one-half percent of the revenues received from taxes, penalties and interest under sections 297.01 to 297.13 shall be deposited by the commissioner of taxation in the general fund and credited to a special account to be known as the "natural resources account," which is hereby created. Expenditures shall be made from said account only as may be authorized by law to carry out the provisions of this act and in conformance with the provisions of chapter 16. Five and one-half percent shall be deposited in the general fund and credited to the "natural resources acceleration" account for the purposes provided in Laws 1969, Chapter 879, Section 4. The balance of the revenues derived from taxes, penalties, and interest under sections 297.01 to 297.13 and from license fees and miscellaneous sources of revenue shall be deposited by the commissioner in the general fund and credited to the general fund.

[1973 c 650 art. X s 1]

(NOTE: The provisions of this sub-      ments required to be made after De-  
division shall be effective for all pay-      cember 31, 1973.)

- Subd. 2. [Repealed, 1973 c 650 art X s 2]
- Subd. 3. [Repealed, 1973 c 650 art X s 2]
- Subd. 4. [Repealed, 1973 c 650 art X s 2]
- Subd. 5. [Repealed, 1973 c 650 art X s 2]
- Subd. 6. [Repealed, 1973 c 650 art X s 2]
- Subd. 7. [Repealed, 1973 c 650 art X s 2]
- Subd. 8. [Repealed, 1973 c 650 art X s 2]

**PLEDGING BY MUNICIPALITIES OF CERTAIN  
SALES TAX RECEIPTS**

**297.15** [Repealed, 1973 c 650 art. X s 2]

**297.16** [Repealed, 1973 c 650 art. X s 2]

**TAX UPON USE OR STORAGE OF CIGARETTES BY CONSUMERS**

**297.22 Tax**

[For text of subds. 1 and 2, see M.S.1971]

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, provided that such cigarettes were carried into this state by such consumer.

[1973 c 455 s 1]

**297.23 Consumers to file return**

[For text of subds. 1 to 4, see M.S.1971]

Subd. 5. If any return required to be filed under the provisions of this section is not filed within the time herein specified, a penalty of five percent of the unpaid tax remaining each month up to a maximum of 25 percent is herein imposed but in no event shall the penalty for failing to file such return timely be less than \$10. The commissioner of taxation is authorized to extend the time for filing such return without penalty for good cause shown.

[1973 c 134 s 1]