

CHAPTER 297E

GAMBLING TAXES

297E.04 Manufacturer's reports and records.
297E.13 Tax-related criminal penalties.

297E.16 Contraband.

297E.04 MANUFACTURER'S REPORTS AND RECORDS.

[For text of subds 1 and 2, see M.S.1996]

Subd. 3. Paddleticket card master flares. Each sealed grouping of 100 or fewer paddleticket cards must have its own individual master flare. The manufacturer of the paddleticket cards must affix to or imprint at the bottom of each master flare a bar code that provides:

- (1) the name of the manufacturer;
- (2) the first paddleticket card number in the group;
- (3) the number of paddletickets attached to each paddleticket card in the group; and
- (4) all other information required by the commissioner.

History: 1997 c 155 s 1

297E.13 TAX-RELATED CRIMINAL PENALTIES.

[For text of subds 1 to 4, see M.S.1996]

Subd. 5. Untaxed gambling equipment. It is a gross misdemeanor for a person to possess gambling equipment for resale in this state that has not been stamped or bar-coded in accordance with this chapter and chapter 349 and upon which the taxes imposed by chapter 297A or section 297E.02, subdivision 4, have not been paid. The director of alcohol and gambling enforcement or the commissioner or the designated inspectors and employees of the director or commissioner may seize in the name of the state of Minnesota any unregistered or untaxed gambling equipment.

[For text of subds 6 and 7, see M.S.1996]

History: 1997 c 129 art 2 s 15

297E.16 CONTRABAND.

[For text of subd 1, see M.S.1996]

Subd. 2. Inventory; judicial determination; appeal; disposition of seized property. Within ten days after the seizure of alleged contraband, the person making the seizure shall make available an inventory of the property seized to the person from whom the property was seized, if known, and file a copy with the commissioner or the director of alcohol and gambling enforcement. 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 seizing authority a demand for judicial determination of whether the property was lawfully subject to seizure and forfeiture. Within 60 days after the date of filing of the demand, the seizing authority must bring an action in the district court of the county where seizure was made to determine the issue of forfeiture. The action must be brought in the name of the state and be prosecuted by the county attorney or by the attorney general. The court shall hear the action without a jury and determine the issues of fact and law involved. If a judgment of forfeiture is entered, the seizing authority may, unless the judgment is stayed pending an appeal, either (1) cause the forfeited property to be destroyed; or (2) cause it to be sold at a public auction as provided by law.

If demand for judicial determination is made and no action is commenced by the seizing authority as provided in this subdivision, the property must be released by the seizing authority and delivered to the person entitled to it. If no demand is made, the property seized is con-

sidered forfeited to the seizing authority by operation of law and may be disposed of by the seizing authority as provided where there has been a judgment of forfeiture. When the seizing authority is satisfied that a person from whom property is seized was acting in good faith and without intent to evade the tax imposed by section 297E.02, the seizing authority shall release the property seized without further legal proceedings.

[For text of subd 3, see M.S.1996]

History: 1997 c 129 art 2 s 15