340A.904 SEIZED LIQUOR.

Subdivision 1. **Disposal alternatives.** Contingent on the final determination of any action pending in a court, the commissioner shall dispose of alcoholic beverages, material, apparatus, or vehicle seized by inspectors or employees of the department by:

(1) delivering alcoholic beverages to the Bureau of Criminal Apprehension or State Patrol for use in chemical testing programs;

(2) delivering on written requests of the commissioner of administration any material, apparatus, or vehicle for use by a state department;

(3) selling intoxicating liquor to licensed retailers within the state;

(4) selling any material, apparatus, or vehicle;

(5) destroying alcoholic beverages or contraband articles that have no lawful use; or

(6) donation to a charity registered under section 309.52.

Subd. 2. **Sale procedure.** A sale of intoxicating liquor, materials, apparatus, or vehicles may be made only with the written approval of the commissioner of administration and after notice of the sale is published in one issue of a legal newspaper published in St. Paul. Sealed bids must be publicly opened in the office of the commissioner of public safety on a date stated in the notice, which may not be less than 15 days or more than 30 days after its publication. The net proceeds from the sale of alcoholic beverages or articles must, after the deduction of the expense of seizure or sale, be deposited by the commissioner of public safety with the commissioner of management and budget and credited to the general fund.

Subd. 3. **Tax exemption.** Sales of alcoholic beverages made by the commissioner are exempt from the state excise tax if stamps evidencing the payment of the excise tax have not been placed thereon prior to the seizure if before resale proper excise stamps are attached to all containers.

History: *1985 c 305 art 11 s 4; 1987 c 152 art 1 s 1; 1993 c 350 s 14; 2003 c 112 art 2 s 50; 2009 c 101 art 2 s 109*