

or assigns, either within or without the state as herein provided for. In case of such service by publication, as herein provided, the notice shall specify the conditions in which default has been made and state that such contract will terminate 90 days after the service of such notice, unless prior thereto the purchaser comply with such conditions and pay the costs of service and attorneys' fees as provided herein, and the purchaser, his personal representatives or assigns, shall be allowed 90 days from and after the service of such notice to comply with the conditions of such contract.

If, within the time mentioned, the person served complies with such conditions and pays the costs of service and attorneys' fees as provided herein, the contract shall be thereby reinstated; but otherwise shall terminate. *In the event that such notice was not signed by an attorney for the vendor and the vendor is not present in the state, or cannot be found therein, then compliance with the conditions specified in the notice may be made by paying to the clerk of the district court in the county wherein the real estate or any part thereof is situated any money due and filing proof of compliance with other defaults specified, and the clerk of the district court shall be deemed the agent of the vendor for such purposes.* A copy of the notice with proof of service thereof, and the affidavit of the vendor, his agent or attorney, showing that the purchaser has not complied with the terms of the notice, may be recorded with the register of deeds, and shall be prima facie evidence of the facts therein stated; but this section shall in no case be held to apply to contracts for the sale or conveyance of lands situated in another state or in a foreign country.

Approved April 10, 1961.

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CHAPTER 271—H. F. No. 650

[Coded in Part]

*An act relating to taxation, providing that certain taxes on tobacco products are direct taxes on the consumer; amending Minnesota Statutes 1957, Section 297.32, Subdivision 1, as amended by Extra Session Laws 1959, Chapter 70, Article VII, Section 1; and by adding a new subdivision thereto.*

Be it enacted by the Legislature of the State of Minnesota:

Changes or additions indicated by *italics*, deletions by ~~strikeout~~.

Section 1. Minnesota Statutes 1957, Section 297.32, Subdivision 1, as amended by Extra Session Laws 1959, Chapter 70, Article VII, Section 1, is amended to read:

297.32 Subdivision 1. A tax is hereby imposed upon all tobacco products in this state ~~and upon~~ *to be advanced and prepaid as hereinafter provided* by any person engaged in business as a distributor thereof, at the rate of 15 percent of the wholesale sales price of such tobacco products. Such tax shall be imposed at the time the distributor (1) brings, or causes to be brought, into this state from without the state tobacco products for sale; (2) makes, manufactures, or fabricates tobacco products in this state for sale in this state; or (3) ships or transports tobacco products to retailers in this state, to be sold by those retailers.

Sec. 2. Minnesota Statutes 1957, Section 297.32, Subdivision 1, as amended by Extra Session Laws 1959, Chapter 70, Article VII, Section 1, is amended by adding a new subdivision thereto to read:

[*Subd. 1b.*] *All tobacco products' taxes and excises paid pursuant to any law of this state shall conclusively be presumed to be direct taxes on the retail consumer, advanced and prepaid for the purpose of convenience and facility only.*

Approved April 10, 1961.

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#### CHAPTER 272—H. F. No. 651

*An act relating to taxation; providing for a consumer tax on cigarettes; amending Minnesota Statutes 1957, Section 297.02, Subdivision 1, as amended by Extra Session Laws 1959, Chapter 70, Article VI, Section 1.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1957, Section 297.02, Subdivision 1, as amended by Laws 1959, Chapter 70, Article VI, Section 1, is amended to read:

297.02 **Tax on cigarettes.** Subdivision 1. **Rates.** A tax is hereby imposed upon the sale of cigarettes in this state ~~and upon~~ *to be advanced and prepaid as hereinafter provided* by any person engaged in business as a distributor thereof, at the following rates, subject to the discount provided in Section 297.03:

**Changes or additions indicated by italics, deletions by strikeout.**