

1550.1880 DEFINITIONS.

Subpart 1. **Commercial cannery.** See Minnesota Statutes, section 31.31.

Subp. 2. **Case.** The term "case," when used for assessment purposes under Minnesota Statutes, section 31.39, shall mean 24 303 by 406 cans, (3-3/16 inches in diameter and 4-6/16 inches in height), commonly referred to as "303's," or its case equivalent, of food preserved by heat in hermetically sealed containers, or vegetable products preserved with approved chemical preservations, sugar, salt, or acidity factors, or food preserved by freezing, by establishments licensed under Minnesota Statutes, section 28A.04, said assessments to be calculated by the commissioner by using actual cases of such food or vegetables reported by the processors and factors and equivalents described in parts 1550.1880 to 1550.2100.

Subp. 3. **Case equivalents; canned foods.** The term "case equivalents" of canned foods shall mean the equivalents of food preserved by heat in hermetically sealed containers, or of vegetable products preserved with approved chemical preservatives, sugar, salt, or acidity factors, said equivalents to be determined by the commissioner by using the factors found in *The Almanac of the Canning, Freezing, Preserving Industries*, 1968 edition, compiled and published by Edward E. Judge & Son, 79 Bond Street, Westminster, Maryland 21157; provided, that a case of 24 303 by 406 cans shall have the equivalent of 1.0.

Subp. 4. **Case equivalents; frozen foods.** The term "case equivalents" of frozen foods shall mean the equivalents of frozen foods determined by the commissioner from the actual cases of frozen foods of various weights, as reported by the processors, by using the following values:

A. Any 25 pounds of asparagus, beets, carrots, green or wax beans, onions, peas, whole grain corn with or without peppers, or mixtures of any of these, or beans with or without pork, cream style corn, pumpkin, squash, or other vegetables or fruit products processed in solid pack and preserved by freezing; or

B. Any 50 pounds of food, other than those products named in item A, preserved by freezing.

Provided, that appropriate deductions shall be made by the commissioner for the net weight of meat, chicken, or turkey ingredients which have been inspected and passed by the United States Department of Agriculture and which are used in canned or frozen food.

Statutory Authority: *MS s 31.101; 31.36*

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