

## CHAPTER 328

## CHAIN STORES AND MAIL ORDER COMPANIES

**328.01 DEFINITIONS.**

**HISTORY.** Ex. 1937 c. 93 s. 1; Ex. 1937 c. 93 pt. 1 s. 3; M. Supp. ss. 5887-18a, 5887-18d, 5887-18f.

A gross sales tax graduated according to volume of gross sales, denies the equal protection provision of United States Constitution, Amendment 14, and Minnesota Constitution, Article 9, Section 1. *National Tea Co. v State*, 205 M 443, 286 NW 360.

The state has the power to classify for taxation, and may make such classification as is reasonable and not arbitrary, and which rests upon some difference which bears a reasonable and just relation to the act in respect to which the classification is proposed. *National Tea Co. v State*, 205 M 443, 286 NW 360.

The standards of equal protection under Minnesota Constitution, Article 1, Section 2, and Article 4, Sections 33 and 34, and of uniformity of taxation under Article 9, Section 1, are the same as the standard of equality required by the equal protection clause of United States Constitution, Amendment 14. *C. Thomas Stores Sales System v Spaeth*, 209 M 504, 297 NW 9.

A title which recites that the act contains a repeal, need not refer to a germane saving clause. *C. Thomas Stores Sales System v Spaeth*, 209 M 504; 297 NW 9.

The title of the act expresses the subject in compliance with Minnesota Constitution, Article 4, Section 27, where the title declares that the act is one to tax chain stores and mail order establishments and repeals a prior statute taxing chain stores, and the body contains provisions for such taxation, the repeal of the former law, and a saving clause relating to taxes levied and assessed thereunder. The subject of such an act is taxation, and that appears from the parts expressed in the title. *C. Thomas Stores Sales System v Spaeth*, 209 M 504, 297 NW 9.

The grounds of a state court decision, holding a graduated tax on gross income from chain stores unconstitutional, being obscure, and the jurisdiction of this court to review being therefore in doubt, the judgment is vacated and the cause remanded for further proceedings so that the state and federal questions may be clearly separated. *Minnesota v National Tea Co.* 309 US 551.

Taxation; constitutionality of separate classification of chain stores. 17 MLR 676.

Constitutionality of progressively graduated gross sales tax. 20 MLR 91.

Statutes; expression of subject in title; effect of failure to mention saving clause in title of repealing act. 26 MLR 135.

**328.02 TAX IMPOSED ON CERTAIN CHAIN STORES.**

**HISTORY.** Ex. 1937 c. 93 pt. 1 s. 1; M. Supp. s. 5887-18b.

Operators of chain stores are not denied the equal protection of the law, by the exception from the chain store tax of retailers selling products of their own production. *C. Thomas Stores Sales System v Spaeth*, 209 M 504, 297 NW 9.

The exception as to a person in the state, who produces food and sells it only at retail in stores owned, operated, or controlled by such person, includes only those who are engaged exclusively in the business of producing such product. *C. Thomas Stores Sales System v Spaeth*, 209 M 504, 297 NW 9.

One who is not discriminated against by a legislative classification, does not have an interest entitling him to question the constitutionality of a statute. *C. Thomas Stores Sales System v Spaeth*, 209 M 504, 297 NW 9.

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## 328.03 CHAIN STORES AND MAIL ORDER COMPANIES

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### 328.03 RATES OF TAX.

HISTORY. Ex. 1937 c. 93 pt. 1 s. 2; M. Supp. s. 5887-18c.

The grounds of a state court decision, holding a graduated tax on gross income from chain stores unconstitutional, being obscure, and the jurisdiction of this court to review being doubtful, the judgment is vacated and the cause remanded for further proceedings. *Minnesota v National Tea Co.* 309 US 551.

Constitutional law; taxation; constitutionality of separate classification of chain stores in exercise of state police power. 18 MLR 597.

### 328.04 BASIS OF COMPUTATION OF TAX; DISCONTINUANCE OF STORES.

HISTORY. Ex. 1937 c. 93 pt. 1 s. 4; M. Supp. s. 5887-18e.

### 328.05 IMPOSITION OF TAX.

HISTORY. Ex. 1937 c. 93 pt. 2 s. 2; M. Supp. s. 5887-18g.

### 328.06 RATES OF TAX.

HISTORY. Ex. 1937 c. 93 pt. 2 s. 3; M. Supp. s. 5887-18h.

### 328.07 COMPUTATION OF TAX; COMMON OWNERSHIP; NUMBER OF ESTABLISHMENTS.

HISTORY. Ex. 1937 c. 93 pt. 2 s. 4; M. Supp. s. 5887-18i.

### 328.08 ANNUAL STATEMENT, FILED WITH COMMISSIONER OF TAXATION; PAYMENT OF TAX; RETURN.

HISTORY. Ex. 1937 c. 93 G.P. s. 1; M. Supp. s. 5887-18j.

### 328.09 ENFORCEMENT.

HISTORY. Ex. 1937 c. 93 G.P. s. 2; M. Supp. s. 5887-18k.

### 328.10 REFUND; LIMITATIONS; CERTIFICATE; INTEREST.

HISTORY. Ex. 1937 c. 93 G.P. s. 3; M. Supp. s. 5887-18L.

### 328.11 RULES; FORMS.

HISTORY. Ex. 1937 c. 93 G.P. s. 5; M. Supp. s. 5887-18n.

### 328.12 TESTIMONIAL POWERS; LICENSEES TO FILE STATEMENT WITH COMMISSIONER.

HISTORY. Ex. 1937 c. 93 G.P. s. 6; M. Supp. s. 5887-18o.

### 328.13 PROCEEDS TO GENERAL REVENUE FUND.

HISTORY. Ex. 1937 c. 93 G.P. s. 7; M. Supp. s. 5887-18p.

### 328.14 ONE TAX TO EXCLUDE OTHER TAX.

HISTORY. Ex. 1937 c. 93 G.P. s. 9; M. Supp. s. 5887-18r.

### 328.15 CESSATION OF TAX AFTER 1940.

HISTORY. Ex. 1937 c. 93 G.P. s. 11; M. Supp. s. 5887-18t.

### 328.16 FALSE RETURN OR EVASION; MISDEMEANOR.

HISTORY. Ex. 1937 c. 93 G.P. s. 4; M. Supp. s. 5887-18m.