

CIGARETTES

CHAPTER 106 (H. B. No. 52—Hauge)

SALE OF CIGARETTES—CIGARETTE PAPERS AND SNUFF

An Act Amending and Re-enacting Chapter 107, Laws of North Dakota for the Year 1925, Relating to the Sale of Cigarettes, and Cigarette Papers and Wrappers and Papers Used and Prepared for the Making of Cigarettes; Providing for Issuing Licenses for the Purpose of Making Sales Thereof and Furnishing of Bond; Providing for the Levy, Assessment, Collection and Payment of a Tax Thereon; Providing for the Regulation of the Sales Thereof, and Penalty for Violation of this Act; and Defining the Duties of the Attorney General, State Auditor and State Treasurer Imposed Under the Provisions of this Act; and Providing that Any Person Violating this Act Shall Be Enjoined and that Any Building or Premises Made Use of for Purposes in Violation of this Act Shall Be Deemed a Nuisance and Abated by Injunction; and to include Snuff Within the Provisions and Requirements Thereof.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] Chapter 107 of the Laws of North Dakota for the year 1925 is hereby amended and re-enacted so as to read as follows:

§ 1. No person, firm or corporation shall sell cigarettes or cigarette papers or snuff in the State of North Dakota without first obtaining a permit therefor, which said permit shall be granted and issued by the Attorney General on or before July 1st of each year, and said permit shall be in force and effect for one year following July 1st after its issue unless sooner revoked, and shall be granted only to the person, firm or corporation owning or operating the premises from which said sale is to be made and shall not be transferable; which permit shall have a number and show the residence and place of business of the holder. Such permit must be posted in a conspicuous place in the holder's place of business, in which place the sale of cigarettes, cigarette papers or snuff is to be made. The Attorney General shall revoke the permit of any person who has violated any of the provisions of this act, and no such permit shall again be issued for a period of two years thereafter. The Attorney General shall, upon the issuance or revocation of any permit hereunder, immediately notify the State Treasurer.

§ 2. No permit shall be issued until the applicant therefor shall file a bond, to be approved by the Attorney General, which bond shall be payable to the State of North Dakota, and shall be in an amount of not less than \$500.00, and conditioned upon the

faithful observance of all the provisions of this act, including the payment of all taxes, fines, penalties, and costs herein provided for. Such bond shall be signed by the obliger as principal, and by a surety company authorized to transact business in this state, or by two sureties who shall justify in double the amount of the bond, and neither of whom shall be surety on another like bond.

§ 3. No permit shall be issued until the applicant shall have paid to the Attorney General a mulct tax of \$12.50, as a license fee. The Attorney General shall receipt for such payments and shall forthwith pay all such remittances to the State Treasurer, and such funds shall be turned into the general fund of the state.

§ 4. Every person, partnership or corporation carrying on the business of selling or keeping for sale cigarettes or cigarette papers or snuff, or maintaining a place where such cigarettes, cigarette papers or snuff are kept with intent to sell the same, shall pay the mulct tax provided for in Section 3 hereof, payable on the first day of July in each year.

§ 5. From and after the taking effect of this act, there is hereby levied and assessed and shall be collected and paid to the State Treasurer upon all cigarettes, cigarette papers or wrappers and tubes, and snuff sold in North Dakota to consumers, the following taxes, to be paid prior to the time of sale and delivery thereof to the consumer:

Class A. On cigarettes weighing not more than three pounds per thousand, one and one-half mill on each such cigarette.

Class B. On cigarettes weighing more than three pounds per thousand, two mills on each such cigarette.

Class C. On cigarette papers or wrappers or any papers made or prepared for the purpose of making cigarettes made up in packages, books or sets; on each such package, book or set containing not more than fifty papers, one-half cent; containing more than fifty papers but not more than one hundred papers, one cent; containing more than one hundred papers, one-half cent for each fifty papers or major fractional part thereof.

Class D. On tubes, one cent for each fifty tubes or major fractional part thereof.

Class E. On snuff, two cents on each one and one-fourth ounces or major fractional part thereof.

All cigarettes sold in this State under the provisions of this Act, shall be put up in packages containing 5, 8, 10, 12, 15, 16, 20,

24, 40, 50, 80 or 100 cigarettes each. All snuff sold in this State under the provisions of this act shall be put up in packages containing not more than twelve ounces thereof each. Before being delivered to the consumer each package of cigarettes or snuff and each package, book or set of papers or of tubes, shall have securely affixed thereto, in such manner as to seal the opening of the package and be destroyed by the opening thereof, a suitable stamp denoting the tax thereon, and said stamp shall be properly cancelled prior to such sale or removal for consumption, under such regulations as the State Treasurer shall prescribe. Provided that cigarettes or snuff sold to a consumer in cartons, rolls or other containers having more than one package or box therein, shall have affixed thereto in the manner herein provided, stamps in the amount by this act required to be placed upon the several packages, boxes or receptacles, therein contained. Each package of snuff or cigarette and each package, or book or set of papers or of tubes displayed, exhibited, stored or possessed in original cartons or containers or otherwise, within or upon the premises from which sale thereof may be made to the consumers shall be conclusively presumed to be intended for sale to consumers and to be displayed, exhibited, stored or possessed for such purpose; and each such package of snuff or cigarette and each such package, book or set of papers or of tubes, at the time the same is so displayed, exhibited, stored or possessed upon such premises, shall have securely affixed thereto a suitable stamp, or stamps, denoting the tax thereon, which stamps shall be cancelled at the time and in the manner hereinbefore required; and the possession of any such package of snuff, cigarettes, package, book or set of cigarette papers or of tubes, within or upon any such premises, except in an unbroken carton or container, shall be prima facie evidence of a sale made in violation of this act; provided, however, that such presumption and the requirements as to stamps shall not apply to wholesale dealers selling to retail dealers for resale by the latter to consumers. The premises from which such sale to consumers may be made shall be deemed to include basements, rooms and store rooms within and upon or adjacent and contiguous to the premises described in the permit of the person, firm or corporation owning or operating the premises described in the permit, when such basement rooms or store rooms are in the possession of or used by such person, firm or corporation.

For any violation of any of the foregoing provisions of this section, the offender, upon conviction thereof, shall be fined not less than \$100.00 nor more than \$300.00 and costs of prosecution, and shall be committed to the county jail until such fine and costs are paid, but not for a period exceeding six months; and all cigarettes, cigarette papers or wrappers, and papers made or prepared

for the purpose of making cigarettes, and snuff in his possession or in his place of business, shall be confiscated and forfeited to the State.

It shall be unlawful for any person not authorized hereby, with intent to defraud the State, to make, alter, forge, or counterfeit any license or stamp provided for in this act or to have in his possession any forged, counterfeited, spurious or altered license or stamp, knowing the same to be forged, counterfeited, spurious or altered, and any person found guilty of any violation of this provision shall be fined not more than \$1,000.00 and shall be imprisoned in the State Penitentiary for a period of not more than three years.

§ 6. The State Auditor shall prepare and have suitable stamps for use on each kind of package prescribed in Section 5 of this act. Upon requisition from the State Treasurer, the State Auditor shall deliver to his order the stamps designated in such requisition, and shall charge the State Treasurer with the stamps thus delivered, and shall keep an accurate record of all stamps coming into and leaving his hands. The State Treasurer shall sell the stamps herein provided for only to dealers holding permits issued as provided in this act, and the moneys received from the sale of said stamps shall be turned into the general fund of the State.

§ 7. In the enforcement of this act, the Attorney General may call to his assistance any State's Attorney or any peace officer. The State Treasurer and the Attorney General are hereby authorized to appoint such necessary additional assistants as may be necessary to carry out the provisions of this act.

§ 8. Any person, firm or corporation violating any of the provisions of this act, or maintaining a place where such cigarettes, snuff or cigarette papers are sold or kept with intent to sell in violation of the provisions of this act, shall be deemed guilty of keeping and maintaining a nuisance, and the building or place so used for the sale or keeping for sale cigarettes, snuff or cigarette papers, or wrappers, in violation of the provisions of this act shall be deemed to be a nuisance, and such person, firm or corporation shall be enjoined, and such building or place abated as a nuisance, and the procedure for the actions to enjoin and abate such nuisance, or for contempt in violating an order of injunction, shall be, so far as applicable, the same as those now provided by the laws of this State for enjoining and abating intoxicating liquors.

§ 9. REPEAL.] Chapter 91 of the Compiled Laws of North Dakota for the year 1913, insofar as the same conflicts with the provisions of this act, and all acts or parts of acts in conflict with the provisions of this act are hereby repealed.

§ 10. An emergency is hereby declared to exist and this act shall take effect and be in force from and after May 1st, A. D. 1927.

Approved March 7, 1927.

CORN

CHAPTER 107 (H. B. No. 362—Sperry)

QUARANTINE AGAINST EUROPEAN CORN BORER

An Act Authorizing the Commissioner of Agriculture and Labor to Declare Quarantine Measures, Should it Be Necessary to Prevent the Introduction of the European Corn Borer into North Dakota, and Prescribing Penalty for Violations.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. The Commissioner of Agriculture and Labor is hereby empowered and authorized to prescribe, declare and enforce such reasonable quarantine measures and rulings as may be necessary to prevent the introduction into North Dakota of the European Corn Borer.

§ 2. Any violation of such quarantine measures and rulings shall be deemed to be a misdemeanor.

§ 3. EMERGENCY.] This act is hereby declared to be an emergency measure and shall take effect and be in full force and effect from and after its passage and approval.

Approved March 7, 1927.

CORPORATIONS

CHAPTER 108 (S. B. No. 137—Rusch)

CONSOLIDATION, MERGER, ETC. OF CORPORATIONS INCL. BANK & TRUST COMPANIES

An Act Relating to, and Defining the Effect of, the Consolidation, Merger or Other Transfer of the Business of Corporations, Including Banks and Trust Companies, Organized Under the Laws of this State, Herebefore or Hereafter Effected.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. Whenever any two or more corporations, including banks and trust companies, organized under the laws of this State, have