

FOODS, DRUGS, OILS, AND COMPOUNDS

CHAPTER 168

S. B. No. 113
(Weber, Larson, Sinner)

COLLECTION OF OLEOMARGARINE TAX BY TAX COMMISSIONER

AN ACT

To amend and reenact sections 19-05-08, 19-05-09, and 19-05-10 of the North Dakota Century Code, relating to the administration and collection of taxes on oleomargarine; and transferring the tax collecting function from the state treasurer to the state tax commissioner.

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

§ 1. **Amendment.)** Section 19-05-08 of the North Dakota Century Code is hereby amended and reenacted to read as follows:

19-05-08. Tax on Oleomargarine—Containers for Sale—Tax Stamps To Be Affixed.) The state tax commissioner shall collect a tax of ten cents per pound upon all oleomargarine sold to consumers in this state. An additional tax of ten cents per pound shall be collected upon all oleomargarine which is yellow in color sold to consumers in this state. Oleomargarine shall not be sold in this state in packages containing less than one pound nor more than thirty pounds. Before a box, carton or other container of oleomargarine is sold or distributed by a wholesaler he shall attach to each package a stamp denoting the payment of the tax upon the oleomargarine therein contained. Such stamps shall be canceled in the manner required by the state tax commissioner. The state auditor will cause destruction of returned canceled stamps at the time of the annual audit and a note of such destruction will be part of the audit. Canceled stamps will be destroyed by burning after audit by the state auditor. All wholesalers selling or distributing oleomargarine in the state shall make such reports to the state tax commissioner as he may prescribe. Oleomargarine shall be held to be yellow in color when it has a tint or shade containing more than one and six-tenths degree of yellow or of yellow and red collectively but an excess of yellow over red, measured in the terms of the lovibond tintometer scale or its equivalent.

§ 2. Amendment.) Section 19-05-09 of the North Dakota Century Code is hereby amended and reenacted to read as follows:

19-05-09. Tax Commissioner to Supply Stamps—Tax Deposited in General Fund.) The state tax commissioner shall prepare and purchase suitable stamps denoting the payment of the tax for use on each kind of package described in this chapter. The state tax commissioner shall keep an accurate record of all stamps coming into and leaving his hands. The moneys received from the sale of the stamps shall be turned into the general fund of the state. Such stamps shall be of the type that contains adhesive qualities so that once they are applied to carton or package they will so remain. Stamps that have been removed from oleomargarine packages that have been shipped from dealers within North Dakota back to wholesalers or jobbers may be forwarded to the state tax commissioner with an affidavit signed by a person in authority with the wholesalers or jobbers.

§ 3. Amendment.) Section 19-05-10 of the North Dakota Century Code is hereby amended and reenacted to read as follows:

19-05-10. Tax Commissioner to Redeem Stamps—Unlawful for Dealer to Sell or Dispose of Stamps.) The state tax commissioner, upon request, shall redeem and make repayment for unused stamps. No dealer, wholesaler or jobber shall sell or dispose of any stamps received by him under the provisions of this chapter to another dealer or to any other person. If a person owns or operates more than one place of sale, stamps may be distributed to the various places of sale by the main office, but each such place of sale shall have a separate license and cancellation stamp.

Approved February 26, 1965.