

Act shall be paid from the funds of the Board of Barber Examiners, in the manner and form now governing other expenditures of this Board.

§ 14. That all laws, or parts of laws in conflict herewith be, and the same are, hereby repealed.

Approved March 11, 1943.

BEVERAGES

CHAPTER 94

S. B. No. 48—(Committee on Tax and Tax Laws)

BEER LAW AMENDMENT

An Act to Amend and Re-enact Section 6 of that Certain Initiated Measure Adopted by the Electors of the State of North Dakota on September 22, 1933, Relating to the Manufacture, Sale and Distribution of Beer, as Amended by Chapter 98 of the Session Laws of North Dakota for the Year 1935, Chapter 98 of the Session Laws of North Dakota for the Year 1937 and Chapter 103 of the Session Laws of North Dakota for the Year 1939; Providing Method of Examination; Method of Collecting State Tax on Beer by the State Tax Commissioner; Providing Penalty for Violation Thereof and Repealing All Acts and Parts of Acts in Conflict Herewith.

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

§ 1. AMENDMENT.] Section 6 of the Initiated Measure for the manufacture, sale and distribution of beer, enacted and approved September 22, 1933, as amended, is hereby amended and re-enacted to read as follows:

§ 6. ADDITIONAL STATE REVENUE. THE AMOUNT THEREOF AND HOW COLLECTED.] From and after the taking effect of this Act there is hereby levied and assessed and there shall be collected and paid to the State Treasurer upon all beer sold in North Dakota to consumers the following taxes:

On all beer sold a tax of \$2.48 per barrel of 31 gallons or pro rata proportion thereof in accordance with the size of the bulk container.

Every Brewery whose product is licensed for sale in this State shall on or before the 15th of each month file with the State Tax Commissioner a report of all shipments of beer for sale in the State

during the previous month, such reports to be in the manner and form prescribed by the State Tax Commissioner. Every Wholesaler licensed to do business in this State, shall on or before the 15th of each month, make an exact return to the State Tax Commissioner of the amount of beer bought by him within or without the State during the previous month in the manner and form as shall be prescribed by the State Tax Commissioner and the State Tax Commissioner shall have the right at any time to make an examination of the said Wholesaler's books and of his premises, and otherwise check the accuracy of such return. Any Wholesaler who fails to make the return to the State Tax Commissioner shall be liable to a penalty of not less than Fifty dollars (\$50.00) per day for each day of delay. Any Wholesaler who refuses to allow such examination, or fails to make an accurate return according to the manner prescribed, shall be guilty of an offense and shall be liable to a fine not exceeding One Thousand dollars (\$1,000.00). With such return, the said Wholesaler shall pay to the State Tax Commissioner the amount of tax upon all beer which shall have been bought by him during the previous month, less leakers and breakage in transit and tax exempt Government sales. Provided, that the tax on all beer transferred or resold by one Wholesaler to another for sale within the State shall be paid by the Wholesaler receiving such shipment in the same manner as though received direct from a Brewery and the Wholesaler making such transfer shall be credited with the tax thereon and provided further that Wholesalers licensed in this State and also operating in adjoining States who receive beer from Breweries or any other source and which beer is sold outside the State, shall receive proper credit for the tax thereon. Any penalties or fines collected under the provisions of this Section shall be paid over to the State Treasurer in the same manner as the license fees are remitted.

§ 2. REPEAL.] Provided, that any act or parts of acts in conflict with any of the provisions of this act are hereby expressly repealed.

Approved March 12, 1943.

CHAPTER 95

S. B. No. 54—(Judiciary Committee)

LICENSED BEER DEALERS' REPORTS

An Act requiring and compelling all licensed beer dealers to make available reports, records, books, vouchers, and other pertinent documents to the State Tax Commissioner; providing for examination; providing penalties for delinquencies and for violations.

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

§ 1. POWERS AND DUTIES OF TAX COMMISSIONER.] Under Section 12, Chapter 258, Laws of 1939, the powers and duties imposed upon the State Regulatory Department under the provisions of that initiated measure adopted by the people of the State of North Dakota at a special election held on September 22, 1933, known as the North Dakota Beer Act, as amended by Chapters 97 and 98 of the 1935 Session Laws, and Chapter 98 of the 1937 Session Laws, was transferred to and imposed upon the State Tax Commissioner, and in order to fully carry out such powers and duties he is hereby authorized and empowered to demand, require and receive from any licensed wholesale or retail beer dealer in North Dakota, any weekly, monthly or quarterly report or reports in such form as the State Tax Commissioner shall direct; also any book, record, document, invoice and voucher kept, maintained, received or issued by such licensed beer dealer in connection with the business of such licensee, which, in the judgment of the State Tax Commissioner, may be necessary to properly administer and discharge the duties of said State Tax Commissioner and secure the maximum of revenue and to carry out the provisions of law.

§ 2. DEFAULT BY LICENSEES.] If default be made, or if any of such beer licensees shall fail or refuse to furnish any of the reports or information referred to in Section 1 of this Act upon request or demand being made therefor, the State Tax Commissioner or any of his duly appointed representatives are hereby empowered to enter upon delinquent licensee's premises where said records are kept and make such examination as is necessary to compile the required report, and the cost and expenses of such examination shall be paid by the beer dealer whose reports are in default, and in addition to such cost and expenses of examination said defaulting dealer shall be subject to a fine of \$50.00 for each such default, and such fine if imposed shall be paid over to the State Treasurer in the same manner as the license fees are remitted.

§ 3. DEFINITION.] The word "dealer", as herein used, shall be construed to mean either wholesale dealer or retail dealer.

§ 4. REVOCATION OF LICENSE.] In the event of a default, failure or refusal to furnish the information referred to in Section 1

of this Act, the State Tax Commissioner, in his discretion, may cancel and revoke the license of such defaulting licensee until such default is made good.

Approved March 12, 1943.

BONDS

CHAPTER 96

H. B. No. 64—(Anderson, Bergeson, Graham)

BONDS, MUNICIPAL, NOTICE REQUIRED TO STATE DEPARTMENTS BEFORE ISSUE OR SALE

An Act to Amend and Re-enact Chapter 109 of the Session Laws of 1941, By Providing a Penalty For Non-Compliance Therewith.

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

§ 1. AMENDMENT.] That Chapter 109 of the Session Laws of the State of North Dakota for 1941 is hereby amended and re-enacted to read as follows:

§ 1. NOTICE TO STATE OR STATE DEPARTMENTS.] At least 30 days before any county, township, school district, city, village, park district, or other municipal corporation within the State of North Dakota, which is now or may hereafter be authorized by law to issue and sell bonds for any purpose whatever shall sell and deliver such bonds, the governing board shall notify, by registered mail, the Board of University and School Lands, State Fire and Tornado Fund, Workmen's Compensation Bureau, State Bonding Department, Bank of North Dakota and the Industrial Commission of the State of North Dakota, that such bonds will be offered at public vendue, giving in said notice complete and detailed information relating to said bond issue and the time and place that such bonds will be offered for sale.

§ 2. Should the said Board or any of said agencies or departments fail to submit an offer or bid for such bonds, or should said Board or any of said agencies or departments offer or bid for such bonds but not be the successful purchaser or bidder, it shall not within five years after the sale of said bonds, purchase said bonds