

ALCOHOLIC BEVERAGES

CHAPTER 100

Senate Bill No. 219
(Committee on Finance and Taxation)

ADDITIONAL BEER TAX

AN ACT

Imposing a separate additional tax on sale of beer, providing for collection thereof into the general fund, providing a penalty for violation thereof and declaring an emergency.

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

SECTION 1. SEPARATE ADDITIONAL TAX ON SALE OF BEER; COLLECTION THEREOF.) There hereby is levied and assessed and there shall be collected by the proper officer and paid to the State Treasurer for the general fund upon all beer sold in bottles or cans in North Dakota to consumers, an additional tax, separate and apart from all other taxes, of one cent per pint or a pro rata proportion thereof in accordance with the size of the container. This additional tax shall be collected as existing taxes on such beer are or hereafter may be collected, and shall be subject to similar accounting procedures, but no part of the revenue from this tax shall ever be used as such to satisfy any statutory allocation of beer tax revenues; provided, however, that this act and the provisions thereof shall expire by their own limitation on July 1, 1961.

SECTION 2. PENALTY.) Any person violating any of the provisions of this act shall be guilty of a misdemeanor.

SECTION 3. EMERGENCY.) This act is hereby declared to be an emergency measure and shall be in full force and effect from and after April 1, 1949.

Approved March 19, 1949.

CHAPTER 101

Senate Bill No. 191

(Braun, Stucke, Shure, Wolf, Bridston and Spiekermeier)

WHOLESALE LIQUOR LICENSE

AN ACT

To amend and reenact Section 5-0304 of the North Dakota Revised Code of 1943 with reference to wholesale liquor licenses, and to prohibit the issuance of wholesale liquor licenses to persons or partnerships who have not been residents of North Dakota for a period of five years, or to corporations unless all officers and directors and the holders of not less than 75 percent of the value of the stock and 75 percent of the voting rights of the corporation have been residents of North Dakota for a period of five years excepting license holders as of date February 1st, 1949, and declaring an emergency.

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

SECTION 1. AMENDMENT.) Section 5-0304 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

5-0304. WHOLESALE LICENSE; FEE; "WHOLESALE BUSINESS" DEFINED; LICENSES TO RESIDENTS ONLY.) Before any person shall engage in the sale at wholesale of liquor within this state, he shall first procure from the city or village where said wholesale business is to be conducted, a license so to do, the fee for which shall be in the sum of not less than \$500.00 or more than \$1000.00, to be determined by the governing body of the city or village. The fee therefor shall be the same to all licensees within each city or village. The term "wholesale business" as used herein shall mean, for the purpose of determining where the license shall be issued, the place where the home office and principal warehouse are located. If warehouses or offices are maintained in more than one city or village, a separate license shall be had for each said warehouse or office. No wholesaler's license shall be granted to any person or partnership unless the person or each member of the partnership applying for such license shall have been a resident or residents of the state for a period of five years continuously immediately prior to such application for a license, and no license shall be granted to any corporation unless all of the officers and directors and stockholders who control, in the aggregate, more than 75% of the stock by par value, and 75% of the voting rights of the stock, of such corporation applying for a license shall have been residents of the state for a period of five years continuously

immediately prior to such application. The provisions of this act, except as to payment of license fee, shall not apply to any person, partnership or corporation, or his or its successor in interest, who or which, on February 1, 1949 was the holder of a wholesale liquor license within the state of North Dakota.

SECTION 2. EMERGENCY.) This act is hereby declared to be an emergency measure, and shall be in full force and effect immediately upon its passage and approval.

Approved March 19, 1949.

CHAPTER 102

Senate Bill No. 218
(Committee on Finance and Taxation)

ADDITIONAL LIQUOR TAXES

AN ACT

Imposing separate and additional taxes on the sale of liquor, providing for collection thereof, providing a penalty for violation and declaring an emergency.

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

SECTION 1. SEPARATE AND ADDITIONAL TAXES ON THE SALE OF LIQUOR; COLLECTION.) There is hereby levied and assessed and there shall be collected by the proper officer and paid to the State Treasurer for the general fund upon all sales at wholesale of beer, malt and ale containing more than four percent alcohol by weight, a tax, separate and apart from all other taxes, of four cents per gallon. There hereby is levied and assessed and there shall be collected and paid to the State Treasurer for the general fund upon all sales at wholesale of alcoholic beverages, other than malt beverages, containing more than four percent of alcohol by weight but less than twenty-four percent of alcohol by weight, an additional tax, separate and apart from all other taxes, equal to the sum of twenty cents per gallon, and upon all sales at wholesale of alcoholic beverages containing twenty-four percent or more of alcohol by weight, an additional tax, separate and apart from all other taxes, equal to the sum of eighty cents per gallon. All such taxes shall be added to the sale price of merchandise sold to retailers and shall be collected as existing wholesale liquor transaction taxes are or hereafter may be collected, subject to similar

accounting procedures, but no part of the revenue from the taxes hereby imposed shall ever be used as such to satisfy any statutory allocation of malt beverage or liquor tax revenues; provided, however, that this act and the provisions thereof shall expire by their own limitation on July 1, 1961.

SECTION 2. PENALTY.) Any person violating any of the provisions of this act shall be guilty of a misdemeanor.

SECTION 3. EMERGENCY.) This act is hereby declared to be an emergency measure and shall be in full force and effect from and after April 1, 1949.

Approved March 19, 1949.

BANKS AND BANKING

CHAPTER 103

House Bill No. 327

Maher, Haugen of McLean, Thompson of McLean)

EXAMINATIONS BY STATE EXAMINER

AN ACT

To amend section 6-0121 of the North Dakota Revised Code of 1943, relating to examinations by the state examiner.

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

SECTION 1. AMENDMENT.) Section 6-0121 of the North Dakota Revised Code of 1943 is hereby amended and reenacted to read as follows:

6-0121. DUTIES, EXAMINATIONS, FEES.) The state examiner shall examine at least once each year, and more often if he, in his discretion, deems it advisable, the books and accounts of the secretary of state, state auditor, state treasurer, clerk of the supreme court, commissioner of insurance, commissioner of agriculture and labor, department of university and school lands, supply department of the national guard, board of administration, state tax commissioner, county treasurers, clerks of the district courts, county judges, registers of deeds, county superintendents of schools, sheriffs, county auditors, public administrators,