

the laws of the state and the rules and regulations of the State Department of Health with respect to the burial of dead human bodies within the cemetery under his charge.

(2) Cause the plot or parcel of ground used and designated as a cemetery to be plotted into orderly blocks and lots, alleys and streets or driveways, giving to each a distinctive name or number that shall be a permanent designation of their location. The original drawing shall be filed with the County Register of Deeds and a copy or blue print filed with the sexton or secretary.

(3) Register with the State Department of Health the name and location of such cemetery, or place of burial, name and address of the sexton, name and address of all other officers of the cemetery association, corporation, or organization; and shall furnish such other and further information and reports as the State Health Department may from time to time require.

(4) Keep a local register of all burials, showing name of deceased, date and location of burial, cause and date of death, name and address of undertaker, if there be such person employed, together with such other information and data as the State Department of Health may require.

§ 3. The State Department of Health shall make and enforce such rules and regulations as are necessary to carry out the provision of this Chapter.

§ 4. Any violation of the provisions of this act shall constitute a misdemeanor.

§ 5. All acts and statutes inconsistent with the provisions of this Chapter are hereby repealed.

Approved March 6, 1931.

CIGARETTES

CHAPTER 105

(S. B. No. 204—Watt, Fine, Brunsdale and Burkhart.)

SALE OF CIGARETTES, ETC.

An Act amending and re-enacting Sections 3, 5, 7 and 8 of Chapter 106, Laws of North Dakota for the year 1927, 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.] That Section 3 of Chapter 106 of the Laws of North Dakota for the year 1927 is hereby amended and re-enacted so as to read as follows:

§ 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.

§ 2. AMENDMENT.] That Section five of Chapter 106 of the Laws of North Dakota for the year 1927 is hereby amended and re-enacted to read as follows:

§ 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 mills 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 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.

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. Immediately upon receipt by the licensee, 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 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 cigarettes 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 cigarettes 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 cigarettes in unbroken containers of at least 2,000 cigarettes, 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 re-sale 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.

§ 3. AMENDMENT.] That Section 7 of Chapter 106 of the Laws of North Dakota for the year 1927 is hereby amended and re-enacted so as to read as follows:

§ 7. In the enforcement of this act, the Attorney General may call to his assistance any State's Attorney or any peace officer, and may also call to his assistance any State Tax Supervisor to carry out the provisions of this Act. The Attorney General is hereby authorized to appoint such necessary additional assistants and representatives as he may require to carry out the provisions of this Act.

§ 4. AMENDMENT.] That Section 8 of Chapter 106 of the Laws of North Dakota for the year 1927 is hereby amended and re-enacted so as to read as follows:

§ 8. All persons, firms, corporations or associations who shall sell or otherwise dispose of cigarettes, cigarette papers or snuff, shall keep and preserve for one year all invoices, of cigarettes, cigarette papers or snuff, purchased by them, together with all receipts issued by the State Treasurer for stamps purchased by said persons, firms, corporations or associations, and shall permit the Attorney General, his assistants or his authorized agent or representative or any State Tax Supervisor to inspect and examine all taxable merchandise, invoices, receipts, books, papers and memoranda as may be deemed necessary by the Attorney General, his assistants or his authorized agent or representative in ascertaining whether the stamps provided for herein have been purchased and used, or to determine the amount of such tax as may be yet due. All persons, firms or corporations selling or otherwise disposing of cigarettes, cigarette papers or snuff as enumerated herein at wholesale shall keep a record of all sales made within this state, showing the name of the purchaser, the date of sale and the address of the purchaser.

On the first day of April and October of each year all permittees hereunder shall, on such forms as the Attorney General shall prescribe, report to the Attorney General all purchases of cigarettes, cigarette papers, tubes or snuff made, from any persons either within or without this state during the preceding six months, showing the name and address of the seller, the date of purchase and the quantity and make of all such cigarettes, cigarette papers, tubes and snuff. Any person, firm or corporation violating any provisions of this Section shall be guilty of a misdemeanor and shall be punished by a fine of not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100.00) or by imprisonment in the county jail not more than thirty (30) days, or both such fine and imprisonment. The Attorney General may revoke any permit when the permittee does not make the report herein provided for.

No consumer who shall purchase any package of cigarettes, cigarette papers, tubes or snuff, which package does not bear a stamp placed thereon pursuant to the provisions of this act, any

consumer who fails to destroy said stamp when opening said package, or every consumer who purchases any package of cigarettes, cigarette papers, tubes or snuff, which package does not bear the stamp placed thereon pursuant to the provisions of this Act; and every person who shall use or consume within this state any cigarettes, cigarette papers, tubes or snuff, unless the same shall be taken from a package or container as defined in this act, having attached thereto the stamp as hereinbefore provided for and required, shall be guilty of a misdemeanor and shall be punished by a fine or imprisonment as in the preceding section set forth.

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.

Approved March 12, 1931.

CONSTITUTIONAL AMENDMENTS PROPOSED

CHAPTER 106 CONCURRENT RESOLUTION (S. B. No. 144—Murphy, Ployhar and Cain.)

FUTURE AMENDMENTS TO THE CONSTITUTION

A Concurrent Resolution providing for the amendment of Section 202 of Article 15 of the Constitution of the State of North Dakota, relating to the future amendments.

Be It Resolved by the Senate of the State of North Dakota, The House of Representatives Concurring:

That the following proposed amendment to Section 202 of Article 15 of the Constitution of the State of North Dakota is agreed to and that the same be submitted to the qualified electors of the state for approval or rejection, in accordance with the provisions of Section 202 of the Constitution of the State of North Dakota, as amended.