

*For the purposes of this section "sale at retail" shall include all sales to a restaurant or eating establishment that serves butter to its patrons or that uses butter in the preparation of any food which is served to its patrons.*

Approved March 15, 1957.

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CHAPTER 146—S. F. No. 834

*An act relating to aeronautics, amending Minnesota Statutes 1953, Section 360.61; Section 360.59, Subdivision 7; Section 360.19, Subdivision 2; and repealing Minnesota Statutes 1953, Section 360.014, Subdivision 6.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1953, Section 360.61, is amended to read:

**360.61 Due date of tax; penalty.** Subdivision 1. The tax required under sections 360.54 to 360.67 to be paid upon an aircraft *is due as soon as* such aircraft first use the air space overlying the state of Minnesota and the airports thereof, *in accordance with section 360.54*, and upon February 15 in each year thereafter, and shall become delinquent upon the expiration of *ten* days thereafter, unless paid. The tax for any calendar year subsequent to 1945 may be paid at any time between January 1 and February 15.

Subd. 2. Every owner or person charged with the duty to register an aircraft or pay any tax payable under the provisions of this act who fails or delays to register such aircraft and pay such tax as required by the provisions of this act shall pay to the commissioner as an added fee for failure or delay in registering and paying the tax *a penalty fee of \$2.50*. When the last day for payment without penalty of any taxes shall fall upon Sunday or any legal holiday, such taxes may be paid without such penalty on the next succeeding business day.

Sec. 2. Minnesota Statutes 1953, Section 360.59, Subdivision 7, is amended to read:

Subd. 7. **Transfer of ownership.** Upon the transfer of ownership, destruction, theft, dismantling as such, or the permanent removal by the owner thereof from this state of any aircraft registered in accordance with the provisions of this act, the right of the owner of such aircraft to use the registration certificate and number plates assigned such aircraft shall expire, and such certificate and any existing plates

shall be, by such owner, forthwith returned with transportation prepaid to the commissioner with a signed notice of the date and manner of termination of ownership, giving the name and post office address, with street and number, if in a city, of the person to whom transferred; provided, however, that whenever the ownership of an aircraft shall be transferred to another who shall forthwith register the same in his name, the commissioner may permit the manual delivery of such plates to the new owner of such aircraft. Whenever any person seeks to become the owner by gift, trade or purchase of any aircraft for which a registration certificate has been theretofore issued under the provisions of this act, he shall join with the registered owner in transmitting with his application the said registration certificate with the assignment and notice of sale duly executed upon the reverse side thereof, or in case of loss of such certificate, with such proof of loss by sworn statements in writing as shall be satisfactory to the commissioner. Upon the transfer of any aircraft by a manufacturer or dealer, for use within the state, whether by sale, lease or otherwise, such manufacturer or dealer shall *transmit the transferee's application for registration thereof and such manufacturer or dealer shall each month* file with the commissioner a notice of report containing the date of such transfer, a description of such aircraft, and the name, street and number of residence, if in a city, and post office address of the transferee.

Sec. 3. Minnesota Statutes 1953, Section 360.019, Subdivision 2, is amended to read :

Subd. 2. **Review by certiorari.** Any person aggrieved by an order of the commissioner or by the granting or denial of any license, certificate, or registration may *request a hearing before the commissioner. The commissioner shall hold a public hearing and may stay the order until after the hearing. Orders of the commissioner reached after a public hearing may be reviewed by certiorari in the District Court of Ramsey County or the district court of the county in which the person resides.*

Sec. 4. **Repealer.** Minnesota Statutes 1953, Section 360.014, Subdivision 6, is repealed.

Approved March 15, 1957.

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#### CHAPTER 147—S. F. No. 859

*An act relating to aeronautics, amending Minnesota Statutes 1953, Section 360.59, Subdivision 3 and Subdivision 5.*

Be it enacted by the Legislature of the State of Minnesota :