

sections 1 to 13 or who knowingly aids or abets in the evasion or attempted evasion of the tax or who knowingly violates the provisions of sections 1 to 13 shall be guilty of a misdemeanor.

Sec. 15. [287.50] **Documentary stamps defined.** The term "documentary stamps" means all stamps issued by the commissioner of taxation for use in payment of the taxes imposed by this act.

Sec. 16. There is hereby appropriated from the general revenue fund of the state the sum of \$10,000 to be used by the commissioner of taxation in the administration of this act to June 30, 1963. Such sum shall be in addition to appropriations made for the purpose of administering the tax imposed by Extra Session Laws 1959, Chapter 70, Article XII, and the total amount of such appropriations may be used by the commissioner of taxation in the administration of this act.

Sec. 17. [287.51] **Constitutional exemptions.** Sections 1 to 15 shall not apply with respect to any deed, instrument, or writing where such deed, instrument, or writing may not under the Constitution of this state or under the Constitution or laws of the United States be made the subject of taxation by this state.

Sec. 18. Extra Session Laws 1959, Chapter 70, Article XII, is repealed.

Sec. 19. The provisions of sections 7, 10, 12, 13, and 16 shall be effective immediately upon passage. The remaining sections of this act shall be effective on and after July 1, 1961.

Approved April 20, 1961.

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#### CHAPTER 648—H. F. No. 1386

*An act relating to clerks of the district court; printed calendars; amending Minnesota Statutes 1957, Section 485.11.*

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

Section 1. Minnesota Statutes 1957, Section 485.11, is amended to read:

**Changes or additions indicated by *italics*, deletions by ~~strikeout~~.**

485.11 **Printed calendars.** The clerk of the district court in each of the several counties of this state shall provide printed calendars of the cases to be tried at the general terms thereof at the expense of the counties where such court is held. This section shall not apply to a county ~~constituting one judicial district~~ where only one term of court is held each year.

Approved April 20, 1961.

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CHAPTER 649—H. F. No. 1388

[Not Coded]

*An act relating to garnishment proceedings in certain municipal courts in the county of Ramsey.*

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

**Section 1. Municipal courts; Ramsey county; garnishment.** In all municipal courts in the county of Ramsey subject to the provisions of the municipal court act, Laws 1959, Chapter 660, in proceedings against garnishees, in addition to and supplemental of the provisions of said Laws 1959, Chapter 660, Section 16, Subdivision 6, the service of the garnishment summons shall become null and void and ineffective for any purpose unless not later than three days after such service the original or a copy of the summons and complaint in the main action between the parties is filed in the office of the clerk of the court. Any judge may issue an order ex parte dismissing a garnishment and discharging the garnishee upon a showing by certificate of the clerk that the summons and complaint have not been filed within the period of time herein required.

Approved April 20, 1961.

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CHAPTER 650—H. F. No. 1389

*An act relating to motor vehicle dealers' licenses; amending Minnesota Statutes 1957, Section 168.27, Subdivision 1.*

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

**Changes or additions indicated by italics, deletions by ~~strikeout~~.**