

products, after such processing, are sound, healthful, wholesome, and fit for human food. A person or establishment desiring to label meats and meat products as provided in this section shall apply to the commissioner for authority to do so. The commissioner shall grant this authority to the applicant if the applicant complies with the provisions of this section and rules and regulations promulgated pursuant to this section. A person using the label "Minnesota Approved" on meat and meat products contrary to law is guilty of a misdemeanor.

Approved April 8, 1963.

CHAPTER 188—S. F. No. 693

An act relating to aeronautics; providing for tax refunds; and amending Minnesota Statutes 1961, Section 360.62.

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

Section 1. Minnesota Statutes 1961, Section 360.62, is amended to read:

360.62 Aircraft; refund of tax. Except as provided herein the tax upon any aircraft which has been paid for any year, shall be refunded only for errors made in computing the tax or fees and for the error on the part of an owner who may in error have registered an aircraft that was not before, nor at the time of such registration, nor at any time thereafter during the current past year, subject to such tax in this state, provided that after more than two years after such tax was paid no refund shall be made for any tax paid on any aircraft. Refunds as provided by sections 360.511 to 360.67 shall be made in the manner provided by Laws 1947, Chapter 416. The former owner of a transferred aircraft by an assignment in writing endorsed upon his registration certificate and delivered to the commissioner within the time provided herein may sell and assign to the new owner thereof the right to have the tax paid by him accredited to such new owner who duly registers such aircraft. Any owner whose aircraft shall be destroyed or permanently removed from the state shall be entitled to a refund of ~~one-half~~ the annual tax theretofore paid on such aircraft, if the aircraft is permanently destroyed or removed from the state before July 1, and ~~one quarter~~ of the annual tax theretofore paid on such aircraft if it is permanently destroyed or removed from the state after June 30 but before October 1 for the unused portion of the tax paid upon the aircraft so destroyed or removed from the state, such refund to

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

be computed pro rata by the month, and to be equal to $\frac{1}{12}$ of the annual tax paid for each month of the year remaining.

No refund, however, shall be made if the aircraft is permanently destroyed or removed from the state after September 30. In order to secure such refund, the aircraft owner shall submit a verified statement that such aircraft has either been sold out-of-state or destroyed, the date of such sale or destruction and such other information as the commissioner may require. *No refund shall be made if application is not made within six months after the date the aircraft was sold out-of-state or destroyed.*

Approved April 8, 1963.

CHAPTER 189—S. F. No. 719

[Not Coded]

An act relating to the salaries of the county auditor and county treasurer of Rock county.

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

Section 1. **Rock county; auditor's and treasurer's salaries.** The salaries of the county auditor and the county treasurer of Rock county may be fixed by the county board at not less than \$6,000 nor more than \$7,200 per year, retroactive to January 1, 1963.

Sec. 2. Nothing in this act shall be construed as limiting the provisions of Minnesota Statutes, Section 375.43, relating to cost of living salary adjustments for such officers, or the right of such officers to collect and retain fees, per diem payments, or any other payment which they are authorized to collect in addition to the amount of their monthly salaries.

Sec. 3. This act is effective when approved by a majority of the county board of Rock county and upon compliance with Minnesota Statutes, Section 645.021.

Approved April 8, 1963.

Changes or additions indicated by italics, deletions by strikeout.