

man, shall be of any validity whatever as to such exempt property unless the same be by written instrument executed and acknowledged as hereinbefore provided, and unless the husband and wife, if both are living, concur in, and sign and acknowledge the same joint instrument.

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved Feb. 25, 1901.

F. No. 1.

### CHAPTER 13.

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*An act to provide for the appointment of a tax commission to prescribe the duties thereof, and to appropriate money therefor.*

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

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or.

SECTION 1. There is hereby created a commission to be known as "The Tax Commission of the State of Minnesota." Said commission shall be composed of three members, who shall be legal voters and residents of the State of Minnesota, who shall be appointed by the governor, attorney general and state auditor within fifteen days after the passage of this act.

make  
code.

SEC. 2. The duties of said commission shall be to make a tax code for the State of Minnesota. Such code shall include a complete system for the just and equitable taxation of all forms of property, both tangible and intangible, and shall be properly indexed and prepared in the form of a bill or bills for presentation to the legislature. Said code shall include provisions for a permanent tax commission, and shall define its duties, powers and compensation. The commission shall also prepare and report a bill or bills providing for any constitutional amendments which may be necessary for properly carrying out the system of taxation recommended by the commission.

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SEC. 3. Said commission shall complete its labors and make its report, which shall include the bill or bills above mentioned, to the governor, on or before the first day of February, 1902, and the governor shall present the bill or bills so reported to him at the next ensuing special or general session of the legislature.

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Not less than three hundred (300) nor more than one thousand (1,000) copies of such report shall be printed under the direction of the state printer, and shall be distributed by the secretary of state to the officers who are now entitled to the revised statutes under the laws of this state, and he shall also forward to the senators and mem-

bers of the legislature elected for the session of 1903, as soon after election as their names and postoffice addresses can be ascertained.

SEC. 4. Said commissioners shall receive as compensation for their services the sum of three thousand dollars (\$3,000) each, to be paid at the time their final report is made; such payment to be made by warrant drawn by the state auditor on the state treasurer. Compensation.

They may employ a stenographer, whose compensation, together with the expenses for printing, stationery, postage and other expenses necessary for the purposes of this commission, shall be audited by the governor, attorney general and state auditor, and when so approved and allowed the state auditor shall draw his warrant upon the state treasurer for the same; provided, that the compensation of said commission, together with the salary for stenographer and other expenses connected with said commission, shall not exceed the sum of twelve thousand dollars (\$12,000).

SEC. 5. Vacancies in said commission shall be filled by appointment by the same officers hereby authorized to make the original appointments. Should an appointment be made to fill a vacancy the compensation herein provided shall be divided by the governor, attorney general and state auditor between the new member and the commissioner whose vacancy he was appointed to fill. in such manner as may seem proper and just. Vacancies.

SEC. 6. There is hereby appropriated out of any money in the state treasury, not otherwise appropriated, the sum of twelve thousand dollars (\$12,000), or so much thereof as may be necessary to carry out the provisions of this act. \$12,000 appropriated.

SEC. 7. This act shall take effect and be in force from and after its passage.

Approved Feb. 26, 1901.

## CHAPTER 14.

H. F. No. 26.

*An act to amend section 6467, General Statutes, 1894, relating to the crime of kidnaping.* Amendment. Kidnaping.

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

SECTION 1. That section 6467, General Statutes, 1894, be amended so as to read as follows:

Sec. 6467. Kidnaping Defined—A person who wilfully,

First—Seizes, confines, inveigles or kidnaps another with intent to cause him, without authority of law, to be