

CHAPTER 256—H. F. No. 390

An act authorizing counties to appropriate money in aid of county poultry associations.

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

Section 1. Counties may aid poultry associations.—That the county board of any county is hereby authorized to appropriate annually moneys from the county treasury, not otherwise appropriated, in a sum not exceeding \$100 to aid any poultry association organized and existing in the county, provided, such poultry association holds at least one annual-poultry exhibit and pays premiums thereat in at least the amount of such appropriation.

Approved April 19, 1929.

CHAPTER 257—H. F. No. 473

An act to amend General Laws 1925, Chapter 297, and acts amendatory thereof, relating to tax on the use of gasoline.

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

Section 1. Reimbursements in certain cases—penalties for false statement.—Section 10, Chapter 297, General Laws 1925, as amended by Section 6, Chapter 434, General Laws 1927, is hereby amended so as to read as follows:

“Sec. 10. Any person who shall buy and use gasoline for any purpose other than use in motor vehicles, and who shall have paid any excise tax required by this act to be paid directly or indirectly through the amount of such tax being included in the price of such gasoline or otherwise, shall be reimbursed and repaid the amount of such tax paid by him upon presenting to the inspector a verified claim in such form and containing such information as the inspector shall require and accompanied by the original invoice thereof, which claim shall set forth the total amount of such gasoline so purchased and used by him other than in motor vehicles, and shall state when and for what purpose the same was used. If the inspector be satisfied that the claimant is entitled to payment, he shall approve the

claim. Upon the approval of any such claim the inspector shall draw his check on the gas tax account payable to the person entitled thereto. No such repayment shall be made unless the claim and invoice shall be presented to the inspector within four months from the date of such purchase.

Every person who shall make any false statement in any claim or invoice presented to the inspector, or who shall knowingly present to the inspector any claim or invoice containing any false statement, or shall collect, or cause to be paid to him or to any other person any such refund without being entitled thereto, shall *forfeit the full amount of such claim and be guilty of a misdemeanor.*"

Sec. 2. Distributors to report the amount on hand.—It shall be the duty of every distributor and of every person who sells gasoline to report to the inspector the number of gallons of gasoline in his possession at the time this act takes effect, and the inspector shall thereupon determine and certify as herein provided the additional tax on account of such gasoline which is hereby imposed.

Approved April 19, 1929.

CHAPTER 258—H. F. No. 619

An act relating to the creation, establishment and maintenance of a State Wild Life Preserve and Hunting Ground, and providing, among other things, for its management and control for the purposes of propagation, preservation and use of wild life, timber and other resources therein; defining certain offenses therein; providing for the acquisition by the state of unredeemed delinquent lands therein and the use and disposition of such lands for such purposes; providing means for the payment and retirement of county bonds secured in part by assessments on lands so to be acquired and for the payment of school district and township bonds secured in part by tax levies thereon and protecting the credit of the state, its political subdivisions and municipal corporations by preventing default in the payment of such bonds; defining the powers and duties of the counties and their officials in respect thereto; providing for the levy and collection of taxes for the purposes thereof and for the issuance of certificates of indebtedness in anticipation of such taxes.