

Sec. 3. **Violation a misdemeanor.**—That Mason's Minnesota Statutes of 1927 Section 765 be amended so as to read as follows:

"765. Any person interring or causing to be interred a body, or make a charge for a burial lot in such "Soldiers' Rest", except as provided by Section 764 shall be guilty of a misdemeanor."

Approved April 8, 1937.

CHAPTER 179—S. F. No. 657

An act empowering the Board of Education in all school districts in the State of Minnesota having a population of more than 10,000 and less than 50,000 inhabitants and having an assessed valuation of taxable property exclusive of monies and credits of more than \$50,000,000.00, to set up and establish a system of school savings for the pupils of such school districts.

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

Section 1. **Limitation of Act.**—This act shall apply to all school districts in the State of Minnesota having a population of more than 10,000 and less than 50,000 inhabitants and having an assessed valuation of taxable property exclusive of monies and credits of more than \$50,000,000.00.

Sec. 2. **Powers of board.**—The Board of Education of such school districts, for the promotion of thrift among its pupils is hereby empowered to set up a system of school savings, and accept deposits from the pupils of the school district and for such purposes may make such arrangements with its officials, employees, and teachers and with its depository banks and formulate such rules and regulations as may be necessary to establish and manage such system of school savings. Money so deposited by pupils in such school Savings Bank shall be deposited by the Treasurer of such Board in the Depository bank or banks of such district within 48 hours after the receipt of the same and the Depository bank or banks shall give bond to the school district conditioned to repay all sums deposited therein upon proper demand therefor or may deposit collateral in lieu of bond covering such deposits in like manner, and in such amounts as bonds or collateral in lieu of bonds are required by school depositories. Such funds so deposited by the pupils of the district in such School Bank may be invested by the School Treasurer under the direction of the Board only in the certificates of indebtedness of such school district itself. The treasurer of such school district shall be required to give bond to the school district conditioned to repay all sums deposited in such

school bank, said bond to be in such amount as the Board of Education may require, and the Board is authorized to pay the premium of such bond.

Sec. 3. Act effective regardless of change in population or valuation.—This act shall be in force and effect from and after the date of its passage and when once a district comes within the terms of such act it shall continue to be under the terms thereof regardless of any change in population or valuation.

Approved April 8, 1937.

CHAPTER 180—S. F. No. 695

An act to amend Laws 1931, Chapter 159, Section 1, limiting the expenditures of certain school districts, counties, towns, and villages in anticipation of the collection of certain taxes levied to a sum not in excess of the average of the three previous year's collections, plus ten per cent, by excluding school districts in cities of the first class from the provisions of that chapter.

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

“Section 1. Limitation of tax levy in certain municipalities.—That Laws 1931, Chapter 159, Section 1, be and the same hereby is amended to read as follows: “No school district, county, town or village shall contract any debt or issue any warrant or order in any calendar year in anticipation of the collection of taxes levied or to be levied for said year in excess of the average amount actually received in tax collections on the levy for the three previous calendar years plus ten per cent thereof. The limitations herein prescribed shall apply to each fund or purpose for which a tax levy has been made by any such municipality. Provided that this act shall not apply to any school district, county, town or village, wherein the mineral valuation as assessed exceeds 25 per cent of the assessed valuation of real property in such taxing district. *Provided further that this act shall not apply to any school district in a city of the first class which constitutes one single school district.*”

Approved April 8, 1937.

CHAPTER 181—S. F. No. 899

An act to amend Extra Session Laws of 1935, Chapter 2, relating to legalizing and validating certain warrants and orders.

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