

hereunder as security that the owner of said motor vehicle will pay the tax due hereunder and make such reports as required herein or as may be required by the Registrar of Motor Vehicles. The combination of a truck-tractor and semi-trailer and/or a tractor and trailer, shall, for the purposes of such deposit of \$50.00 herein provided for, be regarded and considered as one motor vehicle.

Provided further that any common or contract carrier operating a Motor Vehicle or Motor Vehicles in inter-state commerce subject to the provisions of this Act may file with the Registrar in lieu of said deposit of \$50.00 a surety bond in a sum not less than \$200.00 conditioned that such common carrier or contract carrier will pay all taxes due hereunder for the operation of the Motor Vehicle or Vehicles in the service of said common or contract carrier on the public highways of Minnesota, and will make such reports as required herein or as may be required by the Registrar.

If the owner of such motor vehicle or such common carrier or contract carrier shall fail to file the required reports and pay the tax, if any, within 10 days after the required time for filing such reports, the Registrar of Motor Vehicles shall promptly, upon the expiration of said ten day period, declare a forfeiture of the whole of said \$50.00 deposit for each motor vehicle or such bond to the State and should said sum of \$50.00 or the penalty of such bond be insufficient to fully pay the truck-mile tax then due, an action shall be brought in the name of the State of Minnesota to recover the deficiency thereof.

If the owner of such vehicle shall fail to file the required reports or pay the tax within the time required, the Registrar of Motor Vehicles shall also cancel and take up the license plate issued on such vehicle and notify the Railroad and Warehouse Commission of such action.

Approved April 22, 1937.

CHAPTER 347—H. F. No. 689

An act to provide relief for certain towns in this state in which the value of property, which is exempt from taxation because taxes thereon are being paid into the state treasury under the provisions of the gross earnings tax law, is equal to or greater than the taxable value of all other real and personal property exclusive of money and credits, in any such town and appropriating money to afford such relief.

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

Section 1. Certain towns to receive special state aid.—Whenever the value of the property within the boundaries of the corporate limits of any town in the state of Minnesota, which is exempt from local taxation because taxes thereon are paid into the state treasury under the provisions of the gross earnings tax law, is equal to or greater than the taxable value of all real and personal property, exclusive of money and credits within any such town, then such town shall be entitled to receive from the state treasury, in addition to all other taxes received thereby, such an amount as would be produced by computing a tax of one-third of the current tax rate for town purposes upon such property so exempt from local taxation, provided, that the amount which any such town shall receive shall not exceed \$1,000.00 in any year.

Sec. 2. Shall make application to the state auditor.—Any such town desiring to take advantage of this act shall apply in writing therefor to the state auditor, and such application shall contain the following facts:

(a) The valuation of the property within such town but not within the corporate limits of any city or village therein subject to taxation under the provisions of the gross earnings tax law.

(b) The value of all real and personal property, exclusive of moneys and credits, within any such town subject to local taxation.

(c) The rate of taxation in mills for town purposes for the current and next preceding year.

(d) The total amount spent for all town purposes by such town for the last preceding year, and an estimate of the expenses for town purposes for the current year.

(e) The number of persons actually residing in said town but not within the corporate limits of any city or village located therein, who are members of an immediate family in which some member thereof is employed in or on the property on which the gross earnings tax is paid.

The information called for in paragraph (a) shall be ascertained and certified upon the request of any such town by the railroad and warehouse commission; and information called for in paragraphs (b) and (c) shall be certified by the county auditor of the county or counties in which any such town is situated, and the information called for in paragraphs (d) and (e) shall be certified by the clerk of any such town.

Sec. 3. Auditor to determine amount due.—The state auditor shall immediately consider said matter and determine whether or

not any such town is entitled to aid under the provisions of this act, and if he finds that any such town is entitled to aid he shall determine the amount to which it is entitled within the limitations of this act, and shall draw his warrant upon the state treasurer in favor of any such town, for the amount to which it is so entitled, and deliver the same thereto, taking proper vouchers and receipts therefor.

Sec. 4. **Limitation of payments.**—Not more than \$5,000 in the aggregate shall be disbursed in any one calendar year to all the towns entitled to aid under the provisions of this act, and in the event that said amount of \$5,000 shall be insufficient to pay the full amount to which said township shall be entitled annually hereunder, the state auditor shall apportion the said sums pro rata to each of said towns.

Sec. 5. **Appropriation.**—The sum of \$10,000, or so much thereof as may be necessary, is hereby appropriated from any moneys in the state treasury not otherwise appropriated to be used to make the payments provided for in this act.

Sec. 6. **Act in force for two years after passing.**—This act shall be in force for two years from and after its passage.

Approved April 22, 1937.

CHAPTER 348—S. F. No. 628

An act empowering village councils to regulate and control the laying out and establishment of cemetery grounds.

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

Section 1. **Village councils to regulate and control cemetery grounds.**—The village council of any village of this state shall have power to regulate and control the laying out and establishment of cemetery grounds by any person, association or corporation within the corporate limits of such village.

Section 2. This Act shall take effect and be in force from and after its passage.

Approved April 22, 1937.