

a city of the second class situated in two or more counties may, upon request of the governing body of such city, be appointed to the office of Deputy Sheriff in any one or more of the counties in which said city is located.

Approved April 26, 1947.

CHAPTER 555—S. F. No. 779
[Coded as Section 471.67]

An act relating to the management, maintenance and improvement of certain state parks by municipalities and authorizing such municipalities to appropriate and expend moneys therefor.

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

[471.67] **Agreement between commissioner of conservation and municipality.** Subdivision 1. **Terms and conditions.** The commissioner of conservation and any city or village, however organized, by its governing body or duly authorized park board or park commission, may make an agreement under such terms and conditions as they deem advisable for the management, maintenance and improvement by such municipality of any lands lying wholly within its boundaries which were acquired by the state for park purposes by gift, purchase or condemnation not inconsistent with the terms and conditions or restrictions under which such lands were acquired.

Sec. 2. Subd. 2. **Municipality to maintain.** Such municipality may appropriate and expend moneys from its general revenue or other fund available for the purposes authorized by this act.

Approved April 26, 1947.

CHAPTER 556—S. F. No. 904

An act relating to inheritance and transfer taxes, amending Minnesota Statutes 1945, Sections 291.18 and 291.32, and repealing Minnesota Statutes 1945, Section 291.19, Subdivisions 5, 6 and 7.

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

Section 1. Minnesota Statutes 1945, Section 291.18, is amended to read as follows: