

for purposes not authorized by this act, he shall report the same to the governor, who shall thereupon direct the state auditor not to issue any further warrants to such association until the certified public accountant shall report that money unlawfully expended has been replaced. The governor may also take such further action as the emergency may demand.

Sec. 26. Exempt from garnishment or other legal process. All payments made or to be made by any relief association under any of the provisions of this act shall be totally exempt from garnishment, execution, or other legal process and no person entitled to such payment shall have the right to assign the same, nor shall the association have authority to recognize any assignment, or to pay any sum on account thereof, and any attempt to transfer any such right or claim or any part thereof shall be void.

Sec. 27. Construction. This act shall not be construed as abridging, repealing, or amending the laws of this state relating to the provisions of the law commonly known as the workmen's compensation act.

Sec. 28. Relation to sections 69.07 and 69.08. This act shall not be construed as abridging, repealing, or amending Section 69.07 and Section 69.08 General Statutes of Minnesota 1941.

Sec. 29. Severable. If any section or portion of a section of this act is declared invalid, the rest of this act shall nevertheless be and remain in full force and effect.

Approved March 21, 1949.

CHAPTER 145—S. F. No. 162

[Coded as Section 272.58]

An act relating to taxes; providing for the enforcement thereof reciprocally in the courts of this and other states.

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

[272.58] Section 1. Subdivision 1. Comity between states in the collection of taxes. The courts of this state

shall recognize and enforce the liability for taxes lawfully imposed by the laws of any other state which extends like comity in respect of the liability for taxes lawfully imposed by the laws of this state. The officials of such other state are authorized to bring action in the courts of this state for the collection of such taxes. The certificate of the Secretary of State of such other state that such officials have the authority to collect the taxes so to be collected by such action shall be conclusive proof of that authority.

Sec. 2. Subd. 2. Taxes defined. The term "taxes" as used in this act shall include:

(a) Any and all tax assessments lawfully made whether they be based upon a return or other disclosure of the taxpayer, upon the information and belief of the taxing authority, or otherwise.

(b) Any and all penalties lawfully imposed pursuant to a taxing statute.

(c) Interest charges lawfully added to the tax liability which constitutes the subject of the action.

Sec. 3. Subd. 3. Collection of taxes by attorney general. The attorney general of this state is empowered to bring action in the courts of other states to collect taxes legally due this state.

Approved March 21, 1949.

CHAPTER 146—S. F. No. 194

[Coded as Section 447.045, Subd. 3]

An act relating to the authorization of certain villages to appropriate funds from municipal liquor store earnings to aid in construction, maintenance and operation of a community hospital.

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

[447.045] Section 1. Subd. 3. Community hospital; supported from municipal liquor store. (a) If the voters