

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

of any village operating an off-sale, or an on and off sale municipal liquor store at a general or special election vote in favor of contributing from the village liquor dispensary fund toward the construction, maintenance and operation of a community hospital, the council thereof may for a period of four years thereafter appropriate from its liquor dispensary fund to any duly incorporated non-profit hospital association not to exceed \$4,000 of the net profits or proceeds of the municipal liquor store in any one year for construction and maintenance of any such hospital in such village; and not to exceed \$1,000 in any one year for the operation thereof; and the hospital shall be open to all residents of the community on equal terms.

Sec. 2. (b) No such appropriation shall be made in any village where the average net earnings of the off-sale, or on and off-sale municipal liquor store have been less than \$8,000 for the last two completed years preceding the date of such appropriation.

Approved March 21, 1949.

CHAPTER 147—S. F. No. 259

[Coded as Section 306.851]

An act relating to public cemeteries.

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

[306.851] Section 1. Sections 306.76 to 306.85 not applicable to certain cemeteries. Any public cemetery association organized under the laws of the State of Minnesota for the purpose of providing free burial for the poor and not with view to profit, and which has been in existence for over 25 years prior to the enactment hereof, shall be exempt from the provisions of Minnesota Statutes 1945, Sections 306.76 to 306.85.

Approved March 21, 1949.