

contracts, bills of sale, power of attorney and of the execution of any and all other instruments of conveyance or instruments of any kind in any manner affecting real or personal property, or property of any kind in the state of Minnesota, are hereby legalized, made valid and effectual in all particulars.

Sec. 3. Records legalized.—That the records of any such instruments, described in the foregoing sections 1 and 2, where such instruments have been recorded as provided by law, are also declared legalized, valid and effectual in all particulars.

Sec. 4. Application.—That this act shall not extend to or affect any action or proceeding now pending in any court in this state.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 23, 1919.

CHAPTER 410—H. F. No. 824.

An act to amend Section 2272, General Statutes of 1913, fixing the rate of taxation on inheritances, devises, bequests, legacies and gifts.

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

Section 1. Tax to be imposed on inheritances, etc.—Section 2272, General Statutes 1913, is hereby amended to read as follows:

The tax so imposed shall be computed upon the true and full value in money of such property at the rates hereinafter prescribed and only upon the excess of the exemptions hereinafter granted.

Section 2a. When the property or any beneficial interest therein passes by any such transfer where the amount of the property shall exceed in value the exemption hereinafter specified and shall not exceed in value fifteen thousand dollars the tax hereby imposed shall be:

(1) Where the person entitled to any beneficial interest in such property shall be the wife, or lineal issue, at the rate of one per centum of the clear value of such interest in such property.

(2) Where the person or persons entitled to any beneficial interest in such property shall be the husband, lineal ancestor of the decedent or any child adopted as such in conformity with the laws of this state, or any child to whom such decedent for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child, at the rate of one and one-half per centum of the clear value of such interest in such property.

(3) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or a descendant of a brother or sister of the decedent, a wife or widow of a son, or the husband of a daughter of the decedent, at the rate of three per centum of the clear value of such interest in such property.

(4) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother or a descendant of a brother or sister of the father or mother of the decedent, at the rate of four per centum of the clear value of such interest in such property.

(5) Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the decedent, or shall be a body politic or corporate, except as hereinafter provided, at the rate of five per centum of the clear value of such interest in such property.

Section 2b. The foregoing rates in section 2a are for convenience termed the primary rates.

When the amount of the clear value of such property or interest exceed fifteen thousand dollars, the rates of tax upon such excess shall be as follows:

(1) Upon all in excess of fifteen thousand dollars and up to thirty thousand dollars, *two* times the primary rates.

(2) Upon all in excess of thirty thousand dollars and up to fifty thousand dollars, *two and one-half* times the primary rates.

(3) Upon all in excess of fifty thousand dollars and up to one hundred thousand dollars, *three* times the primary rates.

(4) Upon all in excess of one hundred thousand dollars, *four* times the primary rates.

Section 2c. The following exemptions from the tax are hereby allowed: "any devise, bequest, gift, or transfer to or for the use of the state of Minnesota or any political division thereof for public purposes exclusively, and any devise, bequest, gift, or transfer to or for the use of any corporation or association organized and operated for religious, charitable, scientific, literary or educational purposes exclusively, including the encouragement of art and the prevention of cruelty to children or animals, no part of which devise, bequest, gift or transfer, inures to the profit of any private stockholder or individual, and any bequest or transfer to a trustee or trustees exclusively for such purposes shall be exempt."

(2) Property of the clear value of ten thousand dollars transferred to the widow of the decedent (or husband of the decedent, each of the lineal issue of the decedent, or any child adopted as such in conformity with the laws of this state, or any child to whom the decedent for not less than ten (10)

years prior to such transfer stood in the mutually acknowledged relation of a parent; provided, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child), shall be exempt.

(3) Property of the clear value of three thousand dollars transferred to each of the lineal ancestors of the decedent shall be exempt.

(4) Property of the clear value of one thousand dollars transferred to each of the persons described in the third subdivision of section two a (2a) shall be exempt.

(5) Property of the clear value of two hundred and fifty dollars transferred to each of the persons described in the fourth subdivision of section two a (2a) shall be exempt.

(6) Property of the clear value of one hundred dollars transferred to each of the persons and corporations described in the fifth subdivision of section two a (2a) shall be exempt.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 23, 1919.

CHAPTER 411—H. F. No. 836.

An act to amend Chapter 295 of the Laws of Minnesota 1915, relating to compensation to be allowed to sheriffs for boarding and caring for prisoners in all counties of the state now or hereafter having a population of not less than 215,000 and not more than 300,000 inhabitants.

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

Section 1. Ramsey county sheriff to be allowed \$4.70 per week for care of prisoners.—Chapter 295 of the Laws of the state of Minnesota for the year 1915 is amended to read as follows:

Every sheriff in charge of a county jail in each county of this state now or hereafter having a population of not less than 215,000 and not more than 300,000 inhabitants, shall receive from the county as compensation for board and washing for prisoners the sum of \$4.70 per week for each prisoner. On the last day of each month such sheriff shall render to the county board a verified statement showing the name of each prisoner and the number of days boarded. For caring for prisoners for a fractional part of a week such sheriff shall be compensated at the same rate per week as that hereinbefore prescribed.