

H. F. No. 422.

## CHAPTER 254.

Election con-  
test. \$138 to  
C. S. Schur-  
man.

*An act to appropriate money to reimburse Charles S. Schurman for his expenses incurred in the contest of his election as a member of Legislature of the State of Minnesota for the year one thousand nine hundred and one (1901).*

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

SECTION 1. That the sum of one hundred and thirty-eight dollars (\$138) is hereby appropriated out of any money in the state treasury not otherwise appropriated to be paid to Charles S. Schurman, a member of the present House of Representatives of the State of Minnesota, to reimburse him for his expenses incurred in the contest for his seat in said House, instituted against him by one Samuel Dearing. That a warrant payable to said Charles S. Schurman, or his order, for said sum be drawn by the proper officer of the State of Minnesota, and delivered to him or his order for payment.

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

Approved April 11, 1901.

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## CHAPTER 255.

Tax on  
gifts, inher-  
itances, etc.

*An act to impose a tax on gifts, inheritances, devises, bequests and legacies in certain cases.*

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

SECTION 1. A tax shall be and is hereby imposed upon the transfer of any property, real, personal or mixed, tangible or intangible, over which this state has jurisdiction; or of any interest therein, or income therefrom in trust or otherwise, when the value of such property, interest or income exceeds five thousand dollars (\$5,000), in the following cases:

First: When the transfer is by will, or by the intestate laws of this state from any person dying, deceased or possessed of the property while a resident of this state.

Second: When the transfer is by will, or intestate law of property within the state and the decedent was a non-resident of the state at the time of his death.

Third: When the transfer is of property made by a resident or by a non-resident when such non-resident's