

versity of Minnesota, is hereby expressly authorized and empowered to accept, in trust or otherwise, any gift, grant, bequest or devise of property, real, personal or mixed, for educational purposes, and to hold, manage, invest and dispose of the same and the proceeds thereof and the income therefrom, in accordance with the terms and conditions of such gift, grant, bequest or devise, and of the acceptance thereof, any law of the State of Minnesota to the contrary notwithstanding.

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

Approved March 16, 1901.

CHAPTER 67.

An act appropriating the sum of eleven thousand one hundred fourteen and 39-100 (11,114.39) dollars to reimburse certain persons for taxes illegally collected from them under and by virtue of chapter 293 of the General Laws of Minnesota for 1897, entitled "An act for a tax on gifts, inheritances, devises, bequests and legacies in certain cases."

H. F. No. 73
Reimbursement of inheritance tax.

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

SECTION 1. That, whereas, the supreme court of this state, by its decision delivered by Chief Justice Start on February 14, A. D. 1900, in the case of Lincoln Drew vs. M. C. Tiftt, as judge of probate in McLeod County, decided and held that said chapter 293 was unconstitutional and void; and,

Whereas, pursuant to said chapter 293 certain executors, administrators and trustees paid to certain county treasurers, as taxes on gifts, inheritances, devises, bequests or legacies, various sums which were by such treasurers in due time turned over to the state treasurer; and

Whereas, it appears by reason of said decision that said chapter 293 is invalid, and that the state has no right to retain the various sums so paid in; now, therefore, be it enacted by the Legislature of the State of Minnesota:

SEC. 2. That the sum of eleven thousand one hundred fourteen and 39-100 (\$11,114.39) dollars be and the same is hereby appropriated out of any money in the state treasury not otherwise appropriated, to reimburse the said executors, administrators, trustees, heirs, legatees, or their successors respectively, for all payments by them made for taxes upon gifts, inheritances, devises, bequests or legacies respectively, into the treasury pursuant to said chapter 293.

\$11,114.39
appropriated.

SEC. 3. That the state auditor is hereby directed to draw his warrant upon the state treasurer in favor of said executors, administrators, trustees, heirs or legatees, or their successors or assigns respectively, for the amounts so paid by them respectively.

SEC. 4. This act shall take effect and be in force from and after its passage.

Approved March 22, 1901.

H. F. No. 215

CHAPTER 68.

Salaries of
sheriffs and
employes.

An act relating to the salaries of sheriff, deputy sheriffs and other employes of the sheriff of counties having a population of not less than sixty thousand (60,000) inhabitants, and not more than one hundred and fifty thousand (150,000) inhabitants, and conferring certain duties and powers upon certain officers in such counties in relation thereto.

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

Counties of
60,000 to 150,-
000 inhabi-
tants.
Sheriff \$4,-
000.

SECTION 1. The salary of the sheriff of each county of this state having a population of not less than sixty thousand (60,000) inhabitants, and not more than one hundred and fifty thousand (150,000) inhabitants, shall be four thousand dollars (\$4,000) per annum.

Deputies \$1,-
800.

SEC. 2. The sheriff shall employ a sufficient number of deputies and other employes to properly discharge the duties of the office. But the number of such deputies and employes, and the compensation paid to each, shall at all times be under the control of the Board of County Commissioners of said county, who may make such changes in the number of said deputies and employes and in their compensation as they may deem just and right; provided, that the salary of no deputy or employe shall exceed eighteen hundred dollars (\$1,800) per annum.

SEC. 3. The above named salaries and compensation of the sheriff, deputies and employes shall be paid monthly, and shall be in full compensation for all services rendered by said sheriff and said deputies and employes respectively, in their official capacity. The fees charged for services, if any, shall remain as at present.

\$3.00 per day,
deputies in
emergencies.

SEC. 4. In case of riot or disturbances requiring additional deputies to keep the peace, the sheriff may appoint a sufficient number of temporary deputies for such purpose, who shall serve so long as they may be needed therefor. But the appointment of such temporary deputies shall in no event continue in force beyond the next meet-