The marshal shall report monthly to the insurance Monthly reports by commissioner, a detailed account of all charges and collections made by him for expenses incurred under this act, with the names of the persons paying the several items of such charges. And a summary of such charges and collections shall be given in the annual report of the commissioner.

SEC. 9. Investigation not to Affect policies-No action taken by such marshal shall affect the rights of any policy holder in respect to his loss by reason of any fire so investigated, nor shall the result of any such investigation, or the fact that an investigation was requested or made, be given in evidence upon the trial of any civil action upon such policy.

SEC. 10. Additional Tax—Appropriation for Expenses—Every fire insurance company doing business in the state, except town mutual companies, shall hereafter pay to the state treasurer on or before the first Monday of April in each year, in addition to all other taxes and fees required of it by law, a tax equal to one-fourth of one per cent of the net premiums collected by it for insurance upon property within the state. So much of the proceeds of such tax as may be necessary for the purpose is hereby appropriated for the payment of the expenses incurred under the provisions of this act, and no such expenses shall be incurred in any year in excess of the gross receipts therefrom.

Tax of onefourth of one per cent of net

SEC. 11. This act shall take effect and be in force from and after its passage.

Approved April 19, 1905.

## CHAPTER 332.

H. F. No. 30.

An act to amend section one (1) of chapter one hundred and ninety-five (195) of the General Laws of nineteen hundred and three (1903).

Probate

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

Section 1. That section one (1) of chapter one hundred and ninety-five (195) of the General Laws of nineteen hundred and three (1903) be amended, so that it will read as follows:

Section 1. That whenever an executor or administrator shall have fully complied with all the terms and conditions of the final decree of distribution and of all other orders complied with.

Order of court diacharging executor, or administrators, and sureties after all decrees and decrees and orders of the probate court appointing him, and shall have paid over to the distributees named in such final decree of distribution of the said court, all moneys and funds and property to them awarded by such final decree, and when such executor shall have in all other respects fully complied with the terms and conditions of said final decree, and have fully complied with all the orders and decrees of the said court, and when it shall appear to the court that the executor or administrator has paid over all moneys to the proper parties, and that he has in all things complied with the orders of the court and the terms of the final decree in said estate, and that he has in all things, well, faithfully and fully administered his trust as such executor or administrator, the court shall enter an order and decree fully discharging the said executor or administrator and the sureties on his bond from all further liability, and from all liability by reason of said trust and by reason of said administration.

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

Approved April 19, 1905.

H. F. No. 141.

## CHAPTER 333.

Cemeteries.

An act to legalize in certain cases the reconveyance of cemetery lots to a cemetery corporation by mesne conveyances.

Be it enacted by the Legislature of the State of Minne-sota:

Reconveyance of lots to cemetery ass'n, in certain cases, Section 1. That in any case where cemetery lots have been reconveyed to a cemetery corporation, organized under the laws of this state, by mesne conveyances including wills, instead of directly from the original lot owner, such reconveyance is hereby legalized and declared valid and effectual, provided that no interments were made in such lots by the owner thereof prior to such reconveyance; and provided further that the provisions of this act shall not apply to any action or proceeding now pending in any (of) the courts of this state.

Provided no interments, act not applicable to actions pending.

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

Approved April 19, 1905.