

## CHAPTER 406—S. F. NO. 69.

*An Act authorizing officers, directors and stockholders of a corporation to administer oaths and take acknowledgments of instruments wherein such corporation is interested.*

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

**Oaths—how administered.**—Section 1. Any person authorized to take acknowledgments or administer oaths, who is at the same time an officer, director, or stockholder of a corporation, is hereby authorized to take acknowledgments of instruments wherein such corporation is interested and to administer oaths to any officer, director or stockholder of such corporation as such, as fully and effectually as if he were not an officer, director or stockholder of such corporation.

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

Approved April 25, 1907.

---

CHAPTER 407—S. F. NO. 231.

*An Act to amend chapter 26, of the Revised Laws of Minnesota, 1905, by adding thereto a further section to be known as section 1937-A, requiring the attendance upon school of deaf children or youth.*

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

**Attendance—how excused—penalties.**—Section 1. That chapter 26, of the Revised Laws of 1905, be and the same is hereby amended by adding thereto a further section to be known as section 1937-A, and which said section shall read as follows:

Every parent, guardian or other person, having control of any normal child between eight and twenty years of age, too deaf to be materially benefited by the methods of instruction in vogue in the public schools, shall be required to send such child or youth to the School for the Deaf at the City of Faribault, Minnesota, during the scholastic year of that school. Such child or youth shall attend such school, year after year, until discharged by the superintendent upon approval of the board in control of such institution.

**Excusing attendance.**—Such board may excuse attendance when satisfied:

1. That the child is in such bodily or mental condition as to prevent his attendance at school or application to study for the period required.

2. That he is afflicted with such contagious or offensive disease or possesses such habits as to render his presence a menace to the health or morals of other pupils, or for any reason deemed good and sufficient by the superintendent with approval of the board in control of such school.

3. That the child is efficiently taught for the scholastic year in a private or other school, or by a private tutor, the branches taught in the public schools so far as possible.

**Penalty.**—Any such parent, guardian or other person failing to comply with the foregoing section, shall, upon conviction thereof, before the justice of the peace or other court, be deemed guilty of a misdemeanor, and shall be fined in a sum not less than five (5) nor more than twenty (20) dollars for the first offense, nor less than ten (10), nor more than fifty (50) dollars for the second and every subsequent offense, with costs in each case.

Any person who induces, or attempts to induce any deaf child to absent himself or herself unlawfully from school, or employs or harbors any such child unlawfully from school, while said school is in session, shall be deemed guilty of a misdemeanor, and shall, upon conviction thereof, before the justice of the peace, or other court, be deemed guilty of a misdemeanor, and shall be fined in a sum not less than five (5) nor more than twenty (20) dollars for the first offense, nor less than ten (10), nor more than fifty (50) dollars for the second, and every subsequent offense, with costs in each case.

The principal teacher of every public school in the counties, and the truant officers of the cities of St. Paul, Minneapolis and Duluth, shall, within 30 days before the close of the school year succeeding the passage of this act, and at corresponding period each succeeding year thereafter, furnish the county superintendent of schools or the board of education of the cities of St. Paul, Minneapolis and Duluth, as the case may be, with the name, age, sex and address of parent or guardian of all normal children, who are too deaf to be educated in the public schools, between the ages of 8 and 20

years, inclusive, living within the boundaries of his or her school district and who do not attend school. And the county superintendent of schools, or the board of education of the cities of St. Paul, Minneapolis and Duluth, shall certify forthwith the names of all such deaf children with address of parent, age, and sex, to the superintendent of the Minnesota School for the Deaf at the City of Faribault.

**Prosecutions.**—It shall be the duty of the county attorney to at once prosecute any case of parent or others unlawfully responsible, directly or indirectly, for the failure to place deaf child or youth in a school for the deaf, when such case shall have been reported to him.

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

Approved April 25, 1907.

---

CHAPTER 408—S. F. NO. 475.

*An Act to create a permanent tax commission, defining the duties of said commission and making an appropriation therefor and abolishing the state board of equalization.*

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

**Commission—how created.**—Section 1. There is hereby created a commission, to be designated and known as the Minnesota Tax Commission.

**Appointment.**—Sec. 2. The said Minnesota Tax Commission shall be composed of three members, who shall be appointed by the governor by and with the advice and consent of the senate. The three persons first composing said commission shall be appointed within ten (10) days after the passage of this act and before the adjournment of the present legislature, if practicable.

**Term of office.**—Sec. 3. Of such three persons composing said commission, one shall be appointed and designated for a term ending Jan. 31st, 1909; one for a term ending Jan. 31st, 1911, and one for a term ending Jan. 31st, 1913, each of said periods and terms of office to begin upon the qualification of the person appointed therefor. Upon the expiration of the terms of the three commissioners first to be appointed a

07 C 408  
09 - - 159  
09 - - 204  
09 - - 454  
09 - - 504  
103-M - 485  
115-NW 647