

not less than one year, who are crippled or deformed, or are suffering from disease through which they are likely to become crippled or deformed, and such board is authorized and empowered to make the necessary contracts for the maintenance and care of such children in said hospital.

Sec. 4. The said state board of control shall adopt such rules and regulations as said board may deem proper and necessary for the admission, discharge, care, treatment and education of such children.

Sec. 5. All acts and parts of acts inconsistent herewith are hereby repealed.

Sec. 6. This act shall take effect and be in force from and after its passage.

Approved April 2, 1907.

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## CHAPTER 82—H. F. No. 352.

### *An Act imposing interest on delinquent state taxes.*

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

**Interest on delinquent taxes.**—Section 1. Whenever any sum becomes due to the State of Minnesota as a tax of any kind whatsoever, and shall remain unpaid for a period of thirty days, it shall draw interest at the rate of 12 per cent per annum from the expiration of said period of thirty days, said interest to be paid and collected with and in like manner as the principal sum.

Sec. 2. Any and all sums now due to the state as taxes and remaining unpaid for thirty days after the passage hereof, shall draw interest thereafter as provided in section 1 hereof.

Sec. 3. This act shall not apply to any sum or sums due or to become due to the state as taxes upon which interest or penalties are imposed after they become due or delinquent by any law now in force in this state.

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

Approved April 3, 1907.