

claimant shall have been verified by the oath or affirmation of the claimant, nor until such claimant shall surrender to the auditor the copy of such time check delivered to him. Every such overseer, superintendent or foreman is hereby authorized to administer such oath or affirmation to any such claimant. Upon the surrender to him of such time check the auditor may issue a warrant therefor which warrant shall be payable by the county treasurer. The auditor shall endorse upon the time check so surrendered, the date of payment thereof and the number of the warrant issued therefor.

If any person who would otherwise be entitled to the issuance to him of a time check on the 15th or last day of any month quits the employment of the county, or is discharged therefrom before such dates, the overseer, superintendent or foreman, as the case may be, shall thereafter and within twenty-four hours after the termination of such employment, issue to such person a time check as herein provided.

Sec. 3. Fraudulent issue of time checks declared a felony.—

It shall be unlawful for any person to issue any such time check in the assumed capacity of overseer, superintendent or foreman without first having been authorized so to do by the county board. It shall be unlawful for the overseer, superintendent or foreman to knowingly issue and deliver to any person any false or fraudulent time check. It shall be unlawful for any person to alter or change any time check issued by any overseer, superintendent or foreman. Any person violating any of the provisions of this section shall be guilty of a felony and punished by imprisonment in the state prison for not more than five years.

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

Approved April 20, 1915.

CHAPTER 183—S. F. No. 356.

An Act entitled "An Act authorizing cities now or hereafter having a population of over fifty thousand inhabitants to accept gifts, devises or bequests or money or property in trust for certain purposes, and to administer such trust by such officers or trustees as may be designated in the will or instrument creating the trust."

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

Section 1. Cities of first class given power to accept gifts, etc., and to administer trusts.—That any city in the state of Minnesota now or hereafter having a population of over fifty thousand inhabitants, shall, in addition to all other powers now possessed by it, have, and it is hereby given, power and authority

to accept in trust, gifts, devises and bequests of money or property, whether the same be donated, devised or bequeathed prior or subsequent to the passage of this act, for the purpose of founding, establishing and maintaining free medical dispensaries for the benefit of the poor of any such city or of the county in which any such city is situated, and for the purpose of founding, establishing and maintaining free public libraries for the use and benefit of the inhabitants of any such city or of the county in which any such city is situated.

Sec. 2. Donor may designate officials to administer trust.—Any such city is hereby authorized and empowered to administer any gift, devise or bequest to it in trust for the purposes aforesaid, by such officials, officers or trustees as the donor or testator may designate for that purpose in the will or instrument creating the trust, and in accordance with the terms of such will or instrument, and any officers or officials of any such city or of any county in which any such city is situated, as may be designated to administer any such trust by any will or other instrument creating the trust in any such municipality for either or both of the purposes aforesaid, are hereby empowered to administer, and are hereby charged with the duty of administering, such trust in accordance with the terms of the will or instrument creating the same.

Sec. 3. Application.—This act shall apply to cities having a population of over fifty thousand inhabitants now or hereafter operating under a home rule charter adopted pursuant to Section 36, Article 4, of the Constitution of the State of Minnesota.

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

Approved April 20, 1915.

CHAPTER 184—S. F. No. 407.

An Act to amend Section 1625 Revised Laws of 1905, as amended by Chapter 321 Laws of 1907, relating to the taxation of insurance companies.

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

Section 1. Domestic mutual fire insurance companies to pay 2 per cent tax on gross premiums.—That Section 1625 of the Revised Laws of 1905, as amended by Chapter 321 of Laws of 1907, be amended so as to read as follows:

Section 1. Every domestic and foreign company, except town and farmers' mutual fire insurance companies, and domestic mutual fire insurance companies, shall pay to the state treasurer on or before March 1, annually, a sum equal to 2 per cent of the "gross" premiums less return premiums "on all direct business"