

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"

received by it in this state, or by its agents for it, in cash or otherwise, during the preceding calendar year. In the case of every domestic company such sums shall be in lieu of all other taxes except those upon real property owned by it in this state, which shall be taxed the same as like property of individuals, and in the case of every foreign company such sums shall be in lieu of all other taxes, except those upon real and personal property owned by it in this state, which shall be taxed the same as like property of individuals, and except that in addition thereto, every foreign fire company doing business in any city wherein a salvage corps has been established pursuant to law for which such company or its agents for it are not otherwise subject to taxation shall at the same time pay to the treasurer of the duly authorized board of underwriters therein a tax equal to 2 per cent of the gross amount of premiums received by it, or for it, in such city, which shall be used by such board for the equipment and maintenance of such corps.

The provisions of this section shall not apply to any domestic mutual company insuring its members against loss or damage by tornado, hail or cyclone, or loss of live stock from disease or accident, which pays as salary and compensation to any one officer or member in any year no more than the aggregate sum of one thousand dollars (\$1,000) nor to domestic companies organized exclusively to write insurance against loss or damage by cyclone, tornado and windstorm, or any one or more of them upon the mutual plan, which pay as salary and compensation to any one officer or member in any one year no more than the aggregate sum of two thousand dollars (\$2,000).

Approved April 20, 1915.

CHAPTER 185—S. F. No. 596.

An Act to amend Section 6522 of General Statutes of Minnesota 1913, relating to the formation of corporations for religious, social and other purposes.

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

Section 1. **Provisions that may be included in the formation of certain corporations.**—That Section 6522 of General Statutes of Minnesota 1913 be and the same is hereby amended so as to read as follows:

“6522. Any three or more persons or religious corporations may form a corporation for any one or more of the following purposes, viz.: Religious, social, moral, educational, scientific, medical, surgical, benevolent, fraternal or reformatory purposes, or for establishing, maintaining, and operating clinical, pathological, medical or surgical research laboratories, or for provid-