

March 1, 1914, and annually thereafter, a tax upon its fire premiums or assessments or both, as follows:

A sum equal to three-eighths of one per cent of the gross premiums and assessments, 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, including premiums on policies covering fire risks only on automobiles, whether written under floater form or otherwise, provided, however, that this act shall in no way affect the tax due March 1, 1913, and the payment thereof. In the case of a mutual company, the dividends paid or credited to members in this state shall be construed to be return premiums. The money so received into the state treasury shall be set aside as a special fund and is hereby appropriated for the maintenance of such office of state fire marshal and the expenses incident thereto. The state shall not be liable in any manner for the salary of said fire marshal, his chief assistant, deputies, clerks and other employes or for the maintenance of the office of fire marshal or any expenses incident thereto, and the same shall be payable only from the special fund provided for in this section.

Approved April 24, 1915.

CHAPTER 342—H. F. No. 187.

An Act to repeal Chapter 470; General Laws Minnesota for 1913, same being Sections 7453 and 7454, General Statutes Minnesota for 1913, an act entitled "An Act to provide for the filing of claims against the estate of persons under guardianship and for notices of hearing upon such claims, the filing, allowance and payment of the same, in making Sections 3728 to 3749, Revised Laws 1905, as amended and supplemented by subsequent acts applicable as far as practicable to persons under guardianship.

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

Section 1. **Chap. 470, G. L. 1913, repealed.**—That Chapter 470, General Laws, Minnesota, for 1913, same being Sections 7453 and 7454, General Statutes Minnesota 1913 be and the same hereby is repealed.

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

Approved April 24, 1915.