

proper vouchers on condition that the same shall have previously been charged to such insurance company so examined and by such company paid into the state treasury.

Sec. 2. Subdivision 7, section 1, chapter 400, Laws 1913, repealed in part.—That subdivision 7 of section 1 of chapter 400, Laws 1913, be, and it is hereby repealed except insofar as said subdivision 7 fixes the annual compensation of the commissioner of insurance.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved April 21, 1919.

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#### CHAPTER 337—H. F. No. 171.

*An act to amend Section 2128, General Statutes of 1913, as amended by Chapter 303 of the Laws of 1917, relating to delinquent taxes, and repealing inconsistent laws.*

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

Section 1. Proceedings for sale of lands for delinquent taxes. That section 2128, General Statutes of 1913, as amended by chapter 303, Laws of 1917, be and the same hereby is amended so as to read as follows:

2128. Such sale shall be conducted by the county auditor. Each parcel shall be sold to the highest cash bidder therefor but not for a less sum than the aggregate taxes, penalties, interest and costs charged against it, unless the cash value thereof fairly determined by the county board and approved by the Minnesota tax commission shall be less than such aggregate, in which case the value so fixed and approved shall be the minimum price for which such property may be sold. Provided that all parcels bid in for the state for taxes for the year 1910, 1912 or prior years, may be disposed of for one-half of the total taxes as originally assessed. Provided, further that all unsold parcels which are subject to delinquent taxes for ten years or more and which have been subject to sale under the provisions of this section and sections 2127 and 2129, for three years or more, may be disposed of for a sum not less than one-fifth ( $1/5$ ) of the total taxes as originally assessed. *Provided further, that where any parcel subject to sale under the provisions of this section and sections 2127 and 2129, contains as a part of said tax the full amount or a portion of the lien for the construction of any county or judicial ditch, not less than the original amount of such ditch tax with interest thereon shall be included in addition to the amounts hereinbefore provided as the minimum for which any such parcel may be sold.* The purchaser shall forthwith pay the amount of his bid to the county treasurer, and the officer

conducting the sale shall give to him a certificate in a form prescribed by the attorney general, in which shall be set forth the name of the purchaser, a description of the land sold, the price paid and the date and place of sale. The auditor and treasurer of the county shall attend such sale, the former to make a record of all sales thereat, and the latter to receive all moneys paid on account thereof.

**Sec. 2. Certain chapters repealed.**—Chapter 543, Laws of 1913, and chapter 334, Laws of 1915, and all other acts or parts of acts inconsistent herewith are hereby repealed.

**Sec. 3.** This act shall take effect and be in force from and after its passage.

Approved April 21, 1919.

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#### CHAPTER 338—H. F. No. 178.

*An act to provide tuition in the University of Minnesota, the state normal schools and any college in the state of Minnesota which participated in the students' army training corps work, and other colleges and schools in the state for such persons who rendered certain services during war periods and repealing all acts and parts of acts inconsistent herewith.*

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

**Section 1. Soldiers, sailors and others entitled to \$200 free tuition in university and normal schools.**—Any male person who, being at the time a citizen and resident of the state of Minnesota, served as an officer or enlisted man in the army, navy or marine corps of the United States during any war in which the United States has been involved including the members of the national guard or who, upon the call of the president, performed military service outside of the borders of this state in any troubles with Mexico, and any man or woman who, being at the time a citizen and resident of the state of Minnesota, performed active overseas war service as a regularly enlisted full-time worker of the Red Cross, engaged in nursing the sick or assisting in the care of soldiers in any government hospital, field or camp, which service has been officially recognized by the national government, shall, upon complying with all other requirements for admission, be entitled to pursue any course or courses in the University of Minnesota or any state normal school, upon tuition provided by the state to an amount not to exceed \$200 for each person, provided, that any such student may, at his option, enter any college or school in this state which maintained a student's army training corps unit in cooperation with the United States government, or any other college or school approved by the state department of education, and his tuition therein to an extent not exceeding \$200 for each person, shall be paid by the state in accordance with the provisions of this act.