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 Certain chapters repealed.—Chapter 543, Laws of 1913, and chapter 334, Laws of 1915, and all other acts or parts of

acts inconsistent herewith are hereby repealed.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.

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.

- Sec. 2. Honorable discharge sufficient to prove beneficiary.—The question of whether or not an applicant has been so in the service of the government as to entitle him or her to the benefits of this act and the tuition herein provided shall be determined by an officer designated by the respective institutions upon the production of an honorable or ordinary discharge from the military, naval or marine service of the United States or from the Red Cross, or such other evidence as may be required.
- Sec. 3. Adjutant general to be furnished with certain lists-Duty of administrative officers—To extend to July 1, 1924.—It is hereby made the duty of the administrative officers of the University of Minnesota and the state normal schools to furnish to the adjutant general of the state of Minnesota, lists in triplicate of student applicants which lists small show the name of the applicant, the unit in which the service specified in section 1 hereof was performed, the course selected and the regular tuition charge for such course. The adjutant general shall check the list with records now on file in his office or to be procured from reliable sources and if found correct shall return two copies to the respective state institutions as authority to perform the service under this act. end of each semester or term the administrative officers of the state institutions coming under this act shall return one list duly certified showing the period each student has attended and the proportion and amount of the tuition earned. The adjutant general shall check the lists and if found correct shall certify the same to the state auditor and the state auditor upon receipt thereof shall draw his warrants upon the state treasurer from the appropriation provided therefor in favor of the state institutions entitled to the tuition.

And it is hereby made the duty of the administrative officers of such colleges or institutions other than state institutions, as accept the privileges for students under this act, to furnish to the adjutant general of the state of Minnesota, lists in triplicate of student applicants which lists shall show the name of the applicant, the unit in which the service specified in section 1 hereof was performed, the course selected and the regular tuition charge for such course. The adjutant general shall check the list with records now on file in his office or to be procured from reliable sources and if found correct shall return two copies to the respective institutions other than state institutions, as authority to perform the service under this act. At the end of each semester or term the administrative officers of the institutions other than state institutions coming under this act shall return one list duly certified showing the period each student has attended and the proportion and amount of the tuition The adjutant general shall check the lists and if found correct shall certify the same to the state auditor and the state auditor upon receipt thereof shall draw his warrants upon the state treasurer from the appropriation provided therefor in favor of the students entitled to the tuition and the state treasurer shall forward the voucher warrants to said respective institutions other than state institutions.

It is further provided that any student coming under the provisions of this act, who has paid tuition, since his induction into the military, naval or marine service of the United States or in the Red Cross, to any institution as provided for in section 1 hereof, shall be entitled to a refundment of the tuition so paid in amount not to exceed \$200, upon presentation to the proper administrative officers of the above named institutions of the same proof of service as required in section 2, and shall be included in the certified lists to the adjutant general of the state of Missnesota as provided for in section 3, and payment shall be made direct to the students entitled to the refundment, provided that no refund shall be made where tuition has heretofore been paid by the government of the United States for a student coming under the provisions of this act, and provided further, that the total amount of refundment and tuition paid shall not, in the aggregate, exceed the sum of \$200 for each person.

Provided that the benefits from the provisions of this act shall

not extend beyond July 1, 1924.

Sec. 4. Inconsistent acts repealed.—All acts or parts of acts inconsistent herewith are hereby in all things repealed.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 21, 1919.

CHAPTER 339-H. F. No. 314.

An act to amend Sections 2330 and 2331, General Statutes 1913, relating to the taxation of grain in elevators and warehouses.

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

Section 1. Tax on grain in elevators and warehouses.—Section 2330, General Statutes 1913, is hereby amended so as to read as follows:

Every such person, firm or corporation shall in lieu of all other taxes upon such grain pay thereon one-half mill per bushel upon all wheat and flax and one-fourth of one mill per bushel upon all other grain received in or handled by such elevator or warehouse during such preceding year.

Sec. 2. To be paid into revenue fund.—Section 2331, General

Statutes 1913, is hereby amended so as to read as follows:

Such tax shall be paid into the revenue fund of the state of Minnesota:

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

Approved April 21, 1919.