

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 **Inconsistent acts repealed.**—All acts or parts of acts inconsistent herewith are hereby in all things repealed.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