

his direction in performing the duties imposed by this act. The office of the hotel inspector shall be in the state capitol.

Sec. 11. On or before the 15th day of each month, the hotel inspector shall certify to the state auditor the amount due to each of his deputies as compensation and necessary traveling expenses for the preceding month, also the items and amounts of all expenses necessarily incurred by him in the performance of his duties, including the cost of blanks, stationery, postage and travel, and also the amount due the stenographers as compensation for the preceding month, and such salaries, mileage and expenses being duly audited shall be paid by the state.

Sec. 12. Every hotel, restaurant, *lodging house, boarding house or place of refreshment*, securing a license or license fee receipt, under the provisions of this act shall keep the same posted in a conspicuous place in the office of such hotel, restaurant, *lodging house, boarding house or place of refreshment*.

All prosecutions under this act shall be conducted by the county attorney of the county in which the offense was committed.

Sec. 13. *All alterations, changes, reconstruction work, fire-escapes, outside standpipes, inside standpipes and necessary pumps, fittings and connections, storm windows and screens and all other changes, alterations, improvements (structural or otherwise) to, in, on and about the said building ordered by the state hotel inspector to meet the requirements of this act shall be ordered, installed and paid for by the owner or owners of the building in question and not by the lessee.*

Sec. 14. Chapter 206 of the General Laws of 1911, chapter 343 of the General Laws of 1905, and chapter 569 of the General Laws of 1913, and all acts conflicting with any of the preceding sections of this act are hereby repealed, and this act shall take effect and be in force from and after its passage.

Approved April 25, 1919.

CHAPTER 500—H. F. No. 1142.

An act providing for additional clerk hire for judges of probate in certain counties.

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

Section 1. **Additional clerk hire for judge of probate of Otter Tail county.**—In each county of this state now or hereafter containing more than 60 and less than 80 congressional townships, and which now has or may hereafter have a population of more than 45,000 and less than 75,000 inhabitants, according to the last preceding federal or state census, the county commissioners of such county may allow a sum not to exceed \$900 per annum for clerk hire in the office of the judge of probate of such county in ad-

dition to the sum now allowed by law therefor. Said amount so to be allowed to be fixed by the county commissioners for the year 1919 at their next meeting after the passage of this act and annually thereafter on the first meeting of each year, and said clerk hire shall in all cases be for actual services rendered and shall be paid monthly upon the presentation of a certificate of the judge of probate to the county auditor who shall issue to such person entitled thereto his warrant upon the county treasurer of said county for the amount therefor.

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

Approved April 25, 1919.

CHAPTER 501—H. F. No. 1151.

An act relating to liability under cancelled mineral leases.

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

Section 1. Liability under certain mineral leases cancelled.—In all cases where mineral leases have been issued under the provisions of section 5315, General Statutes 1913, and such leases have been cancelled by the state auditor for non-payment of any annual or quarterly payment provided for in such lease, such cancellation shall terminate all liability thereunder, if no damage has been sustained to the land covered by said lease, or development work performed thereunder.

Approved April 25, 1919.

CHAPTER 502—H. F. No. 1160.

An act to provide for deferred collection of gross earnings taxes amounting to less than one dollar.

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

Section 1. Gross earnings taxes not to be certified under certain conditions.—Gross earnings taxes amounting to less than one dollar in any year shall not be certified for collection by tax commission but shall be entered against the company, joint stock association, co-partnership, corporation, or individual liable for such tax, and to which shall be added taxes for any subsequent year or years until the total thereof shall amount to one dollar or more, when such taxes shall be certified for collection in the usual manner, but no penalties shall be added by reason of such deferred certification.

Approved April 25, 1919.