

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.