

payment, in whole or in part, thereof, said certificates of indebtedness, when and as issued, shall be and become the binding obligation and lawful indebtedness of said county.

Sec. 2. **Not to affect pending actions.**—This act shall not apply to any certificates of indebtedness the validity of which is questioned in any action now pending.

Approved September 13, 1919.

CHAPTER 3—H. F. No. 73.

An act legalizing the action of county boards heretofore taken in appropriating money for the relief of flood sufferers in certain cases.

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

Section 1. **Relief appropriations by certain counties legalized.**—In all counties in this state where the county board has heretofore, by resolution duly adopted, appropriated money out of the general revenue fund of the county for the relief of the inhabitants of the flooded area of such county, and the money so appropriated has been expended in conformity with such resolution for food, clothing, medical attention and other necessary relief for such inhabitants, the action of the county board in so appropriating money, and the action of all officials pursuant to the resolution adopted, are hereby in all things legalized and validated.

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

Approved September 13, 1919.

CHAPTER 4—H. F. No. 69.

An act to amend Section 2272, General Statutes of Minnesota 1913, as amended by Chapter 410, Laws 1919, fixing the rate of taxation on inheritances, devises, bequests, legacies and gifts.

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

Section 1. **Exemptions of inheritance taxes authorized in certain cases.**—Section 2272, General Statutes of Minnesota 1913, as amended by chapter 410, Laws 1919, is hereby amended to read as follows:

2272. The tax so imposed shall be computed upon the true and full value in money of such property at the rates hereinafter prescribed and only upon the excess of the exemptions hereinafter granted.

Section 2a. When the property or any beneficial interest therein passes by any such transfer where the amount of the property shall