

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

exceed in value the exemption hereinafter specified and shall not exceed in value fifteen thousand dollars the tax hereby imposed shall be:

(1) Where the person entitled to any beneficial interest in such property shall be the wife, or lineal issue at the rate of one per centum of the clear value of such interest in such property.

(2) Where the person or persons entitled to any beneficial interest in such property shall be the husband, lineal ancestor of the decedent or any child adopted as such in conformity with the laws of this state, or any child to whom such decedent for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child, at the rate of one and one-half per centum of the clear value of such interest in such property.

(3) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister or a descendant of a brother or sister of the decedent, a wife or widow of a son, or the husband of a daughter of the decedent, at the rate of three per centum of the clear value of such interest in such property.

(4) Where the person or persons entitled to any beneficial interest in such property shall be the brother or sister of the father or mother or a descendant of a brother or sister of the father or mother of the decedent, at the rate of four per centum of the clear value of such interest in such property.

(5) Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the decedent, or shall be a body politic or corporate, except as hereinafter provided, at the rate of five per centum of the clear value of such interest in such property.

Section 2b. The foregoing rates in section 2a are for convenience termed the primary rates.

When the amount of the clear value of such property or interest exceed fifteen thousand dollars, the rates of tax upon such excess shall be as follows:

(1) Upon all in excess of fifteen thousand dollars and up to thirty thousand dollars, two times the primary rates.

(2) Upon all in excess of thirty thousand dollars and up to fifty thousand dollars, two and one-half times the primary rates.

(3) Upon all in excess of fifty thousand dollars and up to one hundred thousand dollars, three times the primary rates.

(4) Upon all in excess of one hundred thousand dollars, four times the primary rates.

Section 2c. The following exemptions from the tax are hereby allowed: "any devise, bequest, gift, or transfer to or for the use of the state of Minnesota or any political division thereof for public purposes exclusively, and any devise, bequest, gift or transfer to or for the use of any corporation or association organized and operated *within this state* for religious, charitable, scientific, literary or educational purposes exclusively, including the encouragement of art *within this state* and the prevention of cruelty to children or animals *within this state*, no part of which devise, bequest, gift or transfer inures to the profit of any private stockholder or individual, and any bequest or transfer to a trustee or trustees exclusively for such purposes shall be exempt."

(2) Property of the clear value of ten thousand dollars transferred to the widow of the decedent (or husband of the decedent, each of the lineal issue of the decedent, or any child adopted as such in conformity with the laws of this state, or any child to whom the decedent for not less than ten (10) years prior to such transfer stood in the mutually acknowledged relation of a parent; provided, however, such relationship began at or before the child's fifteenth birthday, and was continuous for said ten years thereafter, or any lineal issue of such adopted or mutually acknowledged child), shall be exempt.

(3) Property of the clear value of three thousand dollars transferred to each of the lineal ancestors of the decedent shall be exempt.

(4) Property of the clear value of one thousand dollars transferred to each of the persons described in the third subdivision of section two a (2a) shall be exempt.

(5) Property of the clear value of two hundred and fifty dollars transferred to each of the persons described in the fourth subdivision of section two a (2a) shall be exempt.

(6) Property of the clear value of one hundred dollars transferred to each of the persons and corporations described in the fifth subdivision of section two a (2a) shall be exempt.

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

Approved September 16, 1919.

CHAPTER 5—H. F. No. 99.

An act to make effective judgments entered in actions brought by two or more persons to determine adverse claims to real estate.
Be it enacted by the Legislature of the State of Minnesota:

Section 1. Adverse claims judgments made effective.—That in any action brought by two or more persons to determine adverse