

the passage of this act proper warrant shall be issued to said employee for any underpayment of salary since said date.

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

Approved Feb. 21, 1921.

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CHAPTER 46—H. F. No. 376.

*An act to amend Section 127, General Statutes 1913, relating to the Clerk of the Supreme Court and the appointment of a Deputy Clerk.*

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

Section 1. That section 127, General Statutes 1913, be amended to read as follows:

Section 127. The clerk of the supreme court shall give bond to the state in the sum of one thousand dollars, to be approved by the governor, conditioned for the faithful discharge of his official duties. He may employ, from time to time, necessary *stenographic and other clerical office help for whose compensation legislative appropriation shall have been made. The justices of the supreme court may appoint a deputy clerk for the discharge of the duties of the office in the absence of the clerk or his inability to act, and such other duties as shall be assigned to him by the clerk or the court. The deputy so appointed shall take the usual oath of office and give bond to the state in the sum of one thousand dollars, to be approved by the court, and conditioned for the faithful discharge of his duties. He shall serve during the pleasure of the court.*

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

Approved February 21, 1921.

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CHAPTER 47—S. F. No. 15.

*An act imposing upon the Commissioner of Agriculture certain powers and duties with reference to assisting and advising co-operative corporations organized under the laws of this state and engaged in the business of buying, selling and marketing farm products in installing and using suitable accounting methods and providing for the auditing under the direction of said Commissioner of Agriculture of the books and accounts of such corporation.*

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

Section 1. Commissioner to prescribe uniform system of accounting. It shall be the duty of the commissioner of agriculture to advise and assist the several co-operative corporations

now or hereafter organized under the laws of this state and engaged in the business of buying, selling and marketing farm products in installing and using a suitable and as nearly as practicable a uniform system of accounting.

**Sec. 2. Commissioner to cause books to be examined upon request.**—It shall be the duty of the Commissioner to cause the books, accounts and corporate records of any such corporation to be examined by a competent accountant whenever a written request for such examination is made by the board of directors or by the stockholders of any co-operative corporation on motion or resolution duly adopted at any legal meeting of the board of directors or stockholders of such corporation or upon a written request of ten per cent of the members of the corporation. The commissioner shall have authority to make similar examination of the accounts of any unincorporated mutual association when a request for such examination is made as above provided by the governing body or members of such association. A report of each such examination shall be made by the examiner and filed with the Commissioner and a copy thereof shall be furnished by the Commissioner to the corporation or association so examined. It shall be the duty of the accountant making the examination to point out in his report any irregularities or inaccuracies discovered by him in the course of his examination and to make a suitable summary of the business and financial affairs of the corporation or association examined and to suggest and point out desirable improvements and changes in the methods of accounting and record keeping in use by any such corporation or association. The accountant shall also tabulate and report upon any such other matters pertaining to the financial condition, business affairs and business methods of the corporation or association, accounting and record keeping methods thereof as shall be required by the commissioner of agriculture.

**Sec. 3. Fees and expenses.**—The said corporation or association so examined shall each respectively pay the necessary and reasonable expenses of its examination, including the reasonable and necessary transportation charges and hotel bills of the examiner incurred in connection with the examination, and in addition thereto a fee of ten dollars per day for each examiner engaged in the examination. Such fee and expenses shall be paid to the commissioner of agriculture upon the presentation of his bill therefor, and when paid to him shall be transmitted by him to the state treasurer and credited to the general revenue fund. The examiner shall be reimbursed for expenses so incurred by him by warrants approved by the commissioner.

**Sec. 4.** This act shall take effect and be in force from and after its passage.

Approved February 24, 1921.