CHAPTER 474-H. F. No. 1181.

An act authorizing any county in this state to issue and sell its bonds heretofore authorized to be issued and sold under Chapter 265, Laws 1919, at a price of not less than nincty-five per cent of the par value thereof, where such bonds have heretofore and more than once been offered for sale and no bids have been received at a price equal to the par value thereof.

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

Section 1. Counties may sell bonds below par in certain cases. —That any county in this state which has heretofore authorized the issuance of bonds of such county through the action of its county board, under and pursuant to the provisions of chapter 265, Laws of Minnesota for the year 1919, for the purpose of constructing or improving roads in such county and has heretofore and more than once advertised such bonds for sale and has not received any sealed bids therefor at a price equal to the par value of such bonds, is hereby authorized and empowered to sell such bonds, upon published notice of sale, at the best price obtainable, but in no case at a price less than ninety-five per cent of the par value of such bonds.

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

Approved April 23, 1921.

CHAPTER 475-H. F. No. 1189.

An act to provide for a levy of taxes for state purposes for the fiscal years ending June 30th, 1922, and June 30th, 1923.

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

Section 1. Tax levy for 1922.—For the purpose of defraying the expenses of the state for the fiscal year ending June 30th, 1922, a tax of Three Million (\$3,000,000.00). Dollars, or as near that amount as practicable, shall be levied on all the taxable property of the state; provided, that the tax hereby levied shall not exceed the rate of one and one-half ($1\frac{1}{2}$) mills on each dollar of taxable property.

Sec. 2. Tax levy for 1923.—For the purpose of defraying the expenses of the state for the fiscal year ending June 30th, 1923, a tax of Two Million (\$2,000,000.00) Dollars, or as near that amount as practicable, shall be levied on all taxable property of the state; provided, that the tax hereby levied shall not exceed the rate of one (1) mill on each dollar of taxable property.

Sec. 3. To credit of general revenue fund.—All taxes levied under the provisions of this act, when collected and paid into the state treasury, shall be placed to the credit of the general revenue fund only.

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

Approved April 23, 1921.

CHAPTER 476-S. F. No. 10.

An act transferring all the rights, powers, duties and privileges hereto vested in, devolved upon and exercised by the state entomologist and state inspector of nurscries, to the department of agriculture of the State University, and to the Commissioner of Agriculture, respectively.

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

Section 1. Office of state entomologist abolished-Duties transferred.-From and after the taking effect of this Act, the office of State Entomologist, as defined in Section 5174, General Statutes 1913, is hereby abolished, and all the rights, powers, duties and privileges heretofore vested in, devolved upon and exercised by the entomologist of the agricultural experiment station of the State University as state entomologist, including his powers, duties, rights and privileges as outlined in Section 5174, Chapter 38. General Statutes of 1913, shall be and are hereby transferred to and shall thereafter be vested in, devolved upon and exercised by the University Department of Agriculture and those as outlined in Sections 5175, 5176, 5177, 5178, 5179, 5180, 5181, 5182, 5183, 5184, 5185, 5186, 5187, 5188 and 5189, Chapter 38, General Statutes of 1913, and all of Chapter 81, Laws of 1919, shall be and are hereby transferred to and shall thereafter be vested in, devolved upon and exercised by the Commissioner of the State Department of Agriculture.

Sec. 2. Records to be delivered to Department of Agriculture and State University.—It shall be the duty of the person holding the office of State Entomologist at the time this Act takes effect to forthwith transfer and deliver to the Department of Agriculture of the State University all records, documents, funds and property pertaining to experimental, educational and extension work as outlined in Section 5174, Chapter 38, General Statutes of 1913, in his custody and control; and all unexpended appropriations heretofore made for the carrying on of the work outlined in the above mentioned section as state entomologist, shall after the passage of this Act be expended and paid out by said Department of Agriculture of the State University as otherwise provided by law.

Sec. 3. Same—Disposition of appropriations.—It shall further be the duty of the person holding the office of State Entom-

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