

pensation of the trustees of a three-member board of a like district.

Sec. 7. **Laws applicable.**—All laws applicable to school districts containing ten or more townships shall continue to apply to like general school districts, except as far as inconsistent herewith, and except as hereafter repealed or amended.

Sec. 8. This act shall take effect and be in force from and after its passage.

Approved April 4, 1923.

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CHAPTER 144—S. F. No. 553.

*An act authorizing the governor and attorney general to act as a committee to protect the interests of the State of Minnesota and of the people thereof against a trade practice known as "Pittsburgh Plus" and other similar trade practices, and making an appropriation therefor.*

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

Section 1. **Pittsburgh plus committee created.**—There is hereby created a committee consisting of the governor and attorney general, which committee shall have full power and authority to protect and shall be charged with the duty of protecting the state of Minnesota and the people thereof against the steel trade practice commonly known as "Pittsburgh Plus" and other similar trade practices, and said committee is hereby authorized to use all lawful means for the accomplishment of said purposes.

Sec. 2. **Appropriation.**—There is hereby appropriated out of any money in the state treasury not otherwise appropriated the sum of ten thousand dollars for carrying out the purposes of this act.

Sec. 3. This act shall take effect and be in force from and after its passage.

Approved April 4, 1923.

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CHAPTER 145—S. F. No. 665.

*An act to amend Section 1978, General Statutes of 1913, relating to supervisory powers of tax commission in refunding taxes.*

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

Section 1. **Supervisory powers of tax commission.**—That Section 1978 of General Statutes of 1913, be amended so as to read as follows:

"Section 1978. The Minnesota tax commission shall prescribe the form of all blanks and books required under this chapter. It shall hear and determine all matters of grievance relating to taxation. It shall have power to grant such reduction or abatement of

assessed valuations or taxes and of any costs, penalties or interest thereon as it may deem just and equitable, and to order the refundment in whole or in part of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. Provided, however, that application therefor shall be submitted to it with a statement of facts in the case and the favorable recommendation of the county board or of the board of abatement of any city where any such board exists, and the county auditor of the county wherein such tax was levied or paid. Except that in the case of gross earnings taxes the application in the premises may be made directly to the Tax Commission without the favorable action of the county board and county auditor, *and the Tax Commission shall direct that any gross earnings taxes which may have been erroneously or unjustly paid shall be applied against unpaid taxes due from the applicant for said refundment.* But no reduction, abatement or refundment of any special assessments made or levied by any municipality for local improvements shall be made unless it is also approved by the board of review or similar taxing authority of such municipality. The commission may refer any question that may arise in reference to the true construction of this chapter to the attorney general, and his decision thereon shall be in force and effect until annulled by the judgment of a court of competent jurisdiction. Upon deciding such case submitted to it the commission shall forward to the county auditor a copy of the order by it made therein."

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

Approved April 4, 1923.

#### CHAPTER 146—S. F. No. 675.

*An act to amend Section 6515 General Statutes of 1913, as amended by Chapter 464, Session Laws of 1921, relating to county agricultural societies.*

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

Section 1. County agricultural societies—Formation—General powers.—That Section 6515, General Statutes of 1913, as amended by Chapter 464, Session Laws of 1921, is hereby further amended so as to read as follows:

"6515. An agricultural society may be incorporated by *ten or more* citizens of any county, or of two or more counties jointly, but only one such county *agricultural society* shall be organized in any county.

*A. The incorporators shall subscribe and acknowledge a certificate specifying:*

*1. The name and purpose of the society and the place at which its annual meetings shall be held.*

*2. The period of its duration.*

*3. The amount of its authorized capital stock, the number of*