advance to the Secretary-treasurer of the Board and shall be by him deposited in the State Treasury and credited to the Board created hereby and the said Board shall in all respects be subject to Article 19, of Chapter 426, Laws of 1925. Said funds shall be disbursed by the Secretary-treasurer only on the order of the President of said Board and in payment of expenses lawfully incurred and approved by the Board, and with the approval of the State Board of Administration and Finance in those cases set forth heretofore where such approval is required. On the failure to pass an examination for license the fee paid shall not be returned to the applicant, but at any time within one year after such failure such applicant may present himself and take a second examination without the payment of any additional license fee.

Sec. 19. Exceptions.—Nothing in this Act shall prohibit services in cases of emergency where compensation or other reward is not received, nor in domestic service, nor services by persons authorized and licensed under the laws of this State to practice medicine, surgery, dentistry, chiropody, oste-opathy, chiropractic, massage, or barbering. However, this section shall not be construed to authorize any of the persons so exempted to wave the hair, or to color, tint, or bleach the

hair, in any manner whatsoever.

Sec. 20. Limitations.—That nothing contained in this Act. notwithstanding any provision contained in Sub-division (d) of Section 2, shall be construed to prohibit a licensed operator under the provisions of this Act, who has had experience and practice for a period of one year or more, from engaging in the practices as defined in this Act, in the homes of customers or patrons under such sanitary and health rules and regulations as may be prescribed and set down by the State Board of Health and the Board provided for herein.

Sec. 21. Violation a misdemeanor.—Any person who violates any of the provisions of this Act, shall be guilty of a

misdemeanor.

Sec. 22. Inconsistent acts repealed.—All acts or parts of

acts in conflict herewith, are hereby repealed.

Sec. 23. Effective July 1, 1927.—This Act shall take effect and be in force from and after July 1st, 1927.

Approved April 16, 1927.

CHAPTER 246-H. F. No. 1325.

An act creating state forests out of certain state lands. Be it enacted by the Legislature of the State of Minnesota: Section 1. State forests created.—All lands now owned by the State of Minnesota; and situated within the boundaries of the Minnesota National Forest, established within this state by act of Congress of the United States, shall hereafter constitute and be state forests, and shall be governed, operated, managed, and controlled in the same manner as other state forests.

The state authorities may cooperate with the federal authorities in respect of the government, operation, management and control of such state forests along with such national forests, to any extent and in any manner not inconsistent with the laws of this state.

Sec. 2. This act shall take effect and be in force from and after July 1st, 1927.

Approved April 16, 1927.

CHAPTER 247-H. F. No. 1328.

An act providing a comprehensive plan for afforestation and reforestation of lands in this state under limited and special taxation as contemplated by Article 18 of the State Constitution, commonly known as the Forestation Amendment, adopted at the general election in November, 1926; also creating offenses and prescribing penalties.

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

- Section 1. Afforestation and reforestation of certain lands—
 (a) Any tract of land in this state containing not less than 160 acres, generally suitable for the planting, culture and growth of trees for the production of timber or forest products, and having an actual or market value (exclusive of timber thereon and of minerals or any thing under the surface thereof) not in excess of ten dollars per acre nor less than three dollars per acre, may be made an auxiliary forest subject to taxation only in accordance with the provisions of this act.
- (b) Any tract of land in this state containing not less than 20 nor more than 40 acres, generally suitable for the planting, culture, and growth of trees for the production of timber; or forest products, being in the nature of wood lots guarded or protected by the owners or their tenants actually living on the land or immediately adjacent thereto may, regardless of value, be made an auxiliary forest subject to limited and special; taxation only in accordance with the provisions of this act.