

**Section 1. Junior colleges may be established.**—In any school district in this state, whose limits are co-extensive with the limits of any city of fifty thousand inhabitants or more, the school board may by majority vote of all its members, or when authorized so to do by a majority vote of the electors of any such school district voting on the proposition, establish, maintain or discontinue a Junior College, to consist of not more than two years of college work beyond a four year high school course, and may charge such tuition fees for instruction in such Junior College, as shall be fixed by any such school board.

**Sec. 2. State Department of Education to have control.**—The State Department of Education shall have the same supervision, control and powers over any such Junior College, when established hereunder, as it now has over other departments of the public school system of this state.

Any such school board shall have authority to make use of any existing school buildings, or school equipment, or may provide any necessary building or buildings or equipment, for the establishment and maintenance of any such Junior College.

**Sec. 3. Inconsistent acts repealed.**—All acts and parts of acts inconsistent with the provisions of this act are hereby expressly repealed.

Approved April 19, 1927.

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#### CHAPTER 269—S. F. No. 398.

*An act relating to the assessment and taxation of the personal property of transient merchants.*

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

**Section 1. Taxation of property of transient merchants.**—Whenever any person, firm, or corporation shall, subsequent to May 1 of any year, bring or send into any assessment district any stock of goods or merchandise to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such district, the owner, consignee, or person in charge of such goods or merchandise shall immediately notify the assessor of the district, and thereupon such assessor shall at once proceed to value and assess such stock of goods or merchandise in the same manner as like property is valued and assessed and certify the assessment thereof to the county auditor; but no such property shall be assessed in this state more than once in the same year.

**Sec. 2. Taxes to become due and collectible immediately.**—Upon receipt of the certificate of assessment the county auditor shall compute the amount of taxes due thereon at the rate of levy for the current year, or if the rate of levy for the current year has not been fixed, then at the rate of levy for the preceding year, and shall certify the amount of the taxes so ascertained to the county treasurer, and thereupon such taxes shall become immediately due and collectible.

**Sec. 3. Taxes may be refunded in certain cases.**—If when the rate of levy for the current year is fixed it is found that the amount of the taxes ascertained and paid as provided for in Section 2 hereof is greater than the amount would be under the current levies the excess shall be refunded to the person paying such taxes. If the amount paid is less than it would be under the rates of levy for the current year, the deficiency shall be collected in the same manner as other personal property taxes are collected.

**Sec. 4. Certain acts to be misdemeanor.**—Any person, firm, or corporation offering to sell or dispose of such stock of goods or merchandise before notifying the assessor, or before paying the taxes levied thereon, shall be guilty of a misdemeanor.

**Sec. 5. Application.**—Nothing in this act shall affect or modify the authority now or hereafter vested in municipalities by law to regulate the business of transient merchants.

Approved April 19, 1927.

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#### CHAPTER 270—S. F. No. 464.

*An act to enable and authorize each city of the first class of this state, nor or hereafter having a population of 50,000 inhabitants or more, including each city now or hereafter operating under a home rule charter adopted under and pursuant to Section 36, Article 4, of the state constitution, to levy either through its city council, chief governing board, or board of park commissioners, annually on real and personal property of said city a tax not exceeding 5/10ths of a mill on each dollar on the assessed valuation of said city for the purpose of acquiring, equipping, maintaining and governing playgrounds for the public use as a part of the system of parks and parkways of said city, and repealing Chapter 267 of the Laws of Minnesota for 1923.*

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

**Section 1. Cities may levy tax for public playgrounds.**—Each city of the first class of the State now or hereafter having a population of 50,000 inhabitants or more, including each