

Sec. 4. **Application.**—The provisions of this act shall not apply to any public highway within the corporate limits of any city, village, or borough.

Approved April 19, 1927.

CHAPTER 289—S. F. No. 1068.

An act to amend Section 8948, General Statutes 1923, relating to annual accounts of guardians, to hearings thereon and allowance thereof.

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

Section 1. **Guardian to account annually.**—That section 8948, General Statutes 1923, be and the same hereby is amended so as to read as follows:

“8948. Every guardian shall render to the court annually a verified account of his guardianship for the preceding year, containing an itemized statement of all property received by him at the beginning or remaining in his hands at the last settlement, what has since been received, what he has expended or invested since the last accounting, and a statement in detail of what remains in his hands, with the estimated value of each item thereof. Whenever it shall appear to the court to be for the best interest of the ward so to do, such court, upon its own motion, may, and upon the request of the guardian or any other person interested, shall, appoint a time for the hearing and settlement of such account, and cause three weeks’ published notice thereof to be given. *In all cases wherein the ward or the guardian in his behalf is or has been in receipt of compensation or other allowances or insurance payable or paid by the federal government or its agencies, the court shall appoint a time for the hearing and settlement of such account, and cause such notice thereof to be given as may be directed by the court.* At the time and place of hearing, the court shall examine such account, hear all proper evidence offered in reference thereto, adjust and settle the same, and make an order allowing or disallowing it in whole or in part, and in such order shall specify the amount and description of the personal property remaining in the hands of the guardian.”

Approved April 19, 1927.

CHAPTER 290—S. F. No. 1079.

An act to amend Subsection 2c of Section 2293, General Statutes 1923, relating to exemptions from inheritance and transfer taxes.

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

Section 1. **Exceptions from inheritance taxes.**—That subsection 2c of section 2293, General Statutes 1923, be amended to read as follows :

“Section 2c. The following exemptions from the tax are hereby allowed: Any devise, bequest, gift, or transfer to or for the use of the state of Minnesota or any political division thereof for public purposes exclusively, and any devise, bequest, gift or transfer to or for the use of any corporation or association organized and operated within this state for religious, charitable, scientific, literary, educational or *public cemetery* purposes exclusively, including the encouragement of art within this state and the prevention of cruelty to children or animals within this state, no part of which devise, bequest, gift or transfer inures to the profit of any private stockholder or individual, and any bequest or transfer to a trustee or trustees exclusively for such purposes shall be exempt.”

Sec. 2. This act shall take effect and be in force from and after its passage, and shall apply to the legacies and bequests made by any decedent who died subsequent to July 1, 1925 and whose estate has not been fully administered.

Approved April 19, 1927.

CHAPTER 291—S. F. No. 1129.

An act providing for the inspection of meters and other devices used in the measure of electricity, gas and water furnished to the public and providing for penalties for the violation thereof.

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

Section 1. **Railroad and Warehouse Commission to test meters, etc.**—The railroad and warehouse commission shall have power to inspect and test all meters, mechanical devices and measures of every kind, and tools, appliances and accessories connected therewith, used, employed, kept, sold or offered or exposed for sale within this state for the purpose of measuring the amount, quantity or extent of electricity, gas or water furnished, sold or distributed to the public by any person, association, corporation or municipality except cities of the first class having, or which may hereafter have meter inspection departments. Upon petition of at least 25 consumers of electricity, gas or water within the territorial limits of any municipality and upon the deposit with the clerk of such municipality by each of such consumers of a fee of 25 cents