

CHAPTER 307—H. F. No. 1189.

An act to amend Section 121, General Statutes 1923, requiring fees of departments to be paid into the state treasury.

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

Section 1. Fees of departments to be paid into State Treasury.—That Section 121, General Statutes 1923, be amended so as to read as follows:

"121. All fees of the several officers, boards and departments of the state and which is the property of the state *shall be collected by such officers, boards and departments and, together with any other receipts collected*, shall be paid into the state treasury daily, unless such receipts are under \$50.00, in which event payment may be deferred until they aggregate such sum. The several state institutions shall make payments under this act on the first business day of each week; provided, that the provisions of this act shall not apply to the state agricultural society. Not later than the fifth of each month such officer, board, department or institution shall render to the state auditor an account for the preceding month of all moneys so received and paid over, specifying the items and sources thereof in detail."

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

Approved April 19, 1927.

CHAPTER 308—H. F. No. 1191.

An act to amend Section 2233, General Statutes 1923, relating to filing reports of gross earnings for taxation purposes.

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

Section 1. Reports.—That Section 2233, General Statutes 1923, be amended so as to read as follows:

"2233. On or before February 1st of each year, every company, joint stock association, co-partnership, corporation or individual, required by law to pay taxes to the state on a gross earnings basis shall make and furnish an itemized statement, *in duplicate*, to the Minnesota tax commission, in such form as the tax commission, shall prescribe, containing a true and just report of the gross earnings for and during the year ending Dec. 31st preceding, verified by the president, secretary, treasurer, individual owner, or chief agent of such company in this state; provided, that railroad companies shall make semi-annual reports as provided in *Chapter 533, Laws 1919*. *One copy of the report received shall be filed with the Comptroller.*

Such gross earnings shall be computed in accordance with the method prescribed by law."

Approved April 19, 1927.

CHAPTER 309—S. F. No. 199

An act relating to the admission of attorneys at law to practice in the State of Minnesota.

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

Section 1. **Attorneys—admission to practice.**—Any adult resident of the State of Minnesota who is a graduate from a law school which is duly approved in any state or territory of the United States, or in the District of Columbia, at the time of the passage of this act, and who served in the military forces of the United States during the World War and received an honorable discharge therefrom, and who has served as an official court reporter in the State of Minnesota for not less than seven years under appointment of the District Judge of said State, and who is recommended for his character, ability and learning by such judge, shall upon furnishing proof of the foregoing facts and payment of the usual fee be on motion before the Supreme Court of this State admitted within six months after the passage of this act to practice law in all the courts of this state without examination.

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

Approved April 20, 1927.

CHAPTER 310—S. F. No. 277

An act to amend Paragraph (k) of Subsection (1), and Subsections (3) and (6) of Section 27 of Chapter 407, Laws 1925, relating to spark arrester devices on certain boilers and engines and the duties and powers of the Commissioner of Forestry and Fire Prevention in connection therewith.

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

Section 1. **Locomotives to be equipped with spark arrester device.**—That paragraph (k) of subsection (1) of section 27 of chapter 407, Laws 1925, be and the same hereby is amended so as to read as follows:

"(k) Plates used in spark arresters shall not be less than 3/16 of an inch in thickness, except that plates not less than 1/8