

Section 1. Salary of County Attorney.—In all counties in this State having a population of not less than 28,000 nor more than 30,000, and having an assessed valuation of not less than \$20,000,000.00 nor more than \$25,000,000.00, exclusive of money and credits, and containing not less than three cities of the fourth class, the salary of the county attorney shall be fixed by the County Board of each such county at an amount not less than \$2,500.00 nor more than \$4,500.00 per annum, payable monthly by the county. In fixing such salary the county board may, in its discretion, require that in consideration thereof the county attorney shall refrain from the private practice of law or any other regular business aside from the discharge of his official duties.

Sec. 2. May appeal to District Court.—If dissatisfied with the amount so fixed, any such county attorney may appeal to the District Court for a determination of his salary as provided by General Statutes 1923, Section 935, as amended.

Sec. 3. May appoint Assistant—Salary.—Any such county attorney may appoint an assistant in accordance with and subject to the provisions of General Statutes 1923, Section 930½, as amended, provided, that the county board may, in its discretion, allow such assistant a salary at an amount not exceeding \$1,000.00 per year, payable monthly by the county.

Sec. 4. Inconsistent acts repealed.—All acts and parts of acts, both general and special, which are inconsistent herewith are hereby repealed to the extent of such inconsistency.

Sec. 5. This act shall take effect and be in force from and after its passage.

Approved April 10, 1929.

CHAPTER 148—H. F. No. 788

An act to amend General Statutes 1923, Section 3347, as amended by General Laws 1927, Chapter 421, relating to Taxation of Insurance Companies.

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

Section 1. Taxation of insurance companies.—That General Statutes 1923, Section 3347, as amended by General Laws 1927, Chapter 421, be amended so as to read as follows:

"3347. Every domestic and foreign company, except town and farmers' mutual insurance companies and domestic mutual insurance companies other than life shall pay to the State Treasurer on or before April 30th, annually, a sum equal to 2 per cent of the gross premiums less return premiums on all direct business received by it in this state, or by its agents for it, in cash or otherwise, during the preceding calendar year, and if unpaid by said date a penalty of 10 per cent shall accrue thereon, and thereafter such sum and penalty shall draw interest at the rate of 1 per cent per month until paid. *Provided, however, that every domestic Mutual Insurance Company shall pay to the State Treasurer on or before April 30th, annually, a sum equal to 2 per cent of the gross direct fire premiums, on policies effective subsequent to January 1, 1930, less return premiums on all direct business received by it, or by its agents for it, in cash or otherwise, during the preceding calendar year upon business written in municipalities in this state maintaining organized Fire Departments, and provided that the existence of such Department has been certified to in accordance with General Statutes 1923, Section 3737.* 'Return premiums' as used in this section shall mean any dividend and any unused or unabsorbed portion of premium deposit or assessment that shall be applied toward the payment of any premium, premium deposit or assessment due from the policyholder or member upon a continuance or renewal of the insurance on account of which such dividend was earned or premium deposit or assessment paid, (and also any portion of premium returned by the company upon cancellation or termination of a policy or membership, except surrender values paid upon the cancellation and surrender of policies or certificates of life insurance.

In the case of every domestic company such sums shall be in lieu of all other taxes, except those upon real property, owned by it in this state, which shall be taxed the same as like property of individuals, and in the case of every foreign company such sum shall be in lieu of all other taxes, except those upon real and personal property owned by it in this state, which shall be taxed the same as like property of individuals."

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

Approved April 10, 1929.

CHAPTER 149—H. F. No. 769

An act to amend Sub-section 2, of Section 3313, General Statutes 1913, as amended by Chapter 82, Laws of 1915, and by Chapter 245,